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97 AUG 15 AM 10:13

August 1, 1997

Top Hat Plan Exemption,  
Pension and Welfare Benefits Administration  
Room N-5644  
United States Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20201

Re: Workers' Compensation Insurance Rating Bureau of California  
401(k) Wrap-Around Plan

To Whom It May Concern:

This letter constitutes a statement described in Department of Labor Regulations Section 2520.104-23(b)(1) regarding the above-referenced Plan:

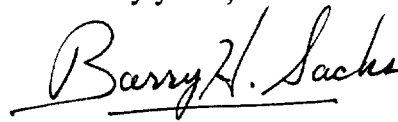
- (1) The name and address of the employer is:  
Workers' Compensation Insurance Rating Bureau of California  
525 Market Street, Suite 800  
San Francisco, CA;
- (2) The employer's EIN assigned by the Internal Revenue Service is  
94-0358760;
- (3) The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees;
- (4) There is one such plan, known as the Workers' Compensation Insurance Rating Bureau of California 401(k) Wrap-Around Plan; and
- (5) The number of employees in said Plan is two (2).

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Please acknowledge receipt of this letter by date-stamping the enclosed copy and returning it in the envelope provided.

If there are any questions, please contact the undersigned.

Sincerely yours,

A handwritten signature in cursive script that reads "Barry H. Sacks". The signature is written in dark ink and is positioned above a horizontal line.

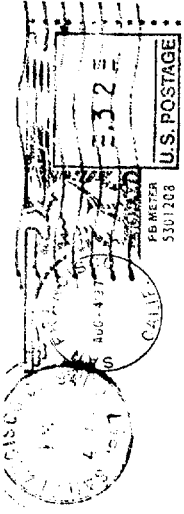
Barry H. Sacks

Enclosures

BHS:mb:2931/L/1591

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200 Constitution Avenue, NW  
Washington, D.C. [REDACTED]

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