



3030 CALLAN ROAD
SAN DIEGO, CALIFORNIA 92121
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104—23, the following information is provided by the undersigned employer.

Name and Address of Employer: IDEC Pharmaceuticals, Inc.
11011 Torreyana Road
San Diego, CA 92121

Employer Identification Number: 33-0112644

IDEC Pharmaceuticals, Inc. maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each

Plan: 1 Plan covering 10 Employee
1 Plan covering 4 Employee

Dated February 1, 1999

IDEC Pharmaceuticals, Inc.

By

Phillip M. Schneider, Plan Administrator

IDEC
Pharmaceuticals Corporation

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