

**STATEMENT OF COMPLIANCE WITH
29 CFR 2520.104-23
CLARENCE E. HELLER CHARITABLE FOUNDATION**

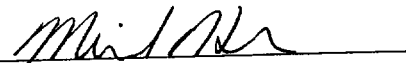
Re: **Name of Employer** Clarence E. Heller Charitable Foundation
Address of Employer One Lombard Street, Suite 305
 San Francisco, CA 94111
EIN #: 94-2814266
Name of Plan: Clarence E. Heller Charitable Foundation Deferred
 Compensation Plan for Bruce Hirsch

Clarence E. Heller Charitable Foundation ("Employer"), a California not-for-profit corporation, maintains an unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for one highly compensated executive of the Employer. The Employer maintains one unfunded deferred compensation plan with one employee as the current participant in that plan.

The Employer will provide plan documents to the Secretary of Labor on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

DATED: March 3, ²⁰⁰⁴~~2003~~

CLARENCE E. HELLER CHARITABLE
FOUNDATION

By: 

BUFFINGTON & AARON

A LAW CORPORATION

SUITE 820

388 MARKET STREET

SAN FRANCISCO CA 94111

GEORGE N. BUFFINGTON*
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TAXATION, CALIFORNIA BOARD OF
LEGAL SPECIALIZATION

April 1, 2004

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington DC 20210

Re: Clarence E. Heller Charitable Foundation Deferred
Compensation Agreement for Bruce Hirsch ("Plan")

Dear Sir/Madam:

Enclosed is a copy of a Statement of Compliance with 29 CFR
2520.104-23 that is being filed on behalf of the above Plan.

This letter also confirms that this is a nonqualified
deferred compensation arrangement and is exempt from ERISA's
annual filing requirements.

Sincerely,

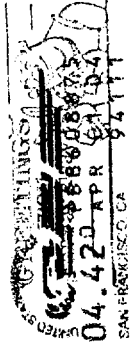
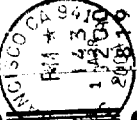


Diane Aaron

DA:lb
Enclosure: 2212.Q02
cc: Miranda Heller (w/o encl.)
2212.L05

BUFFINGTON & AARON
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SAN FRANCISCO, CA 94111

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