

2520043380702

Name of Tax-Exempt Employer: Kainos Home and Training Center

Address of Tax-Exempt Employer: 3631 Jefferson Ave
Redwood City, CA 94062

E.I.N.: 23-7408490

Top-Hat Statement

By Plan Administrator

Kainos Home and Training Center (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Kainos Home and Training Center (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 8. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: 1/30/04

By: Bernadette Mellett

Title: Board President
(On Behalf of the Plan Administrator)

