



January 4, 2005

VIA CERTIFIED MAIL

Secretary of Labor
 Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

Re: Arcata Associates, Inc. Nonqualified Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Arcata Associates, Inc. Nonqualified Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: Arcata Associates, Inc.

 Employer Address: 2588 Fire Mesa Street, Suite 110

 Las Vegas, NV 89128

2. Employer's Employer Identification Number – 94-2511090

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately 17.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Employer: Arcata Associates, Inc.

By: 

Print Name: Nancy C. Wong

Title: Executive Vice President



2588 Fire Mesa Street, Suite 110
Las Vegas, Nevada 89128

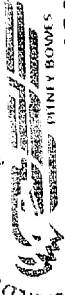
arcataassoc.com

CERTIFIED MAIL™



9957 9811

UNITED STATES POSTAGE

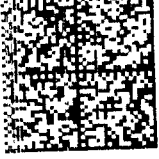


\$04.42⁰

02 1P

0002341632 JAN 03 2005

MAILED FROM ZIP CODE 89128



Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210