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January 19, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Stupski Foundation Eligible Deferred Compensation Plan and
Stupski Foundation Supplemental Deferred Compensation Plan

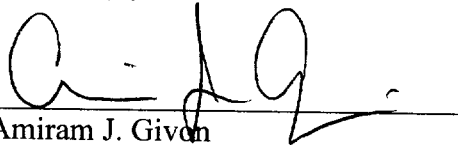
To the Administration:

Enclosed please find an original and three copies of a statement described in Department of Labor Regulations Section 2520.104-23(b)(1) for the above-referenced plans.

Please acknowledge receipt of the statement by date-stamping the enclosed copies and returning them in the envelope provided.

If there are any questions, please contact the undersigned.

Very truly yours,



Amiram J. Given
Attorney for Plan Administrator

Enclosures

cc: Silvia Medina



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December 30, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

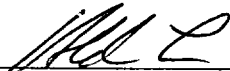
Re: Stupski Foundation Eligible Deferred Compensation Plan and
Stupski Foundation Supplemental Deferred Compensation Plan

To the Administration:

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

- (1) The name and address of the employer is:
Stupski Foundation
2 Belvedere Place, Suite 100
Mill Valley, CA 94941
- (2) The employer's EIN assigned by the Internal Revenue Service is 68-0397103.
- (3) The employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- (4) There are currently two such plans, the Stupski Foundation Eligible Deferred Compensation Plan and the Stupski Foundation Supplemental Deferred Compensation Plan.
- (5) The number of employees in each plan is eleven (11).

Stupski Foundation
(Plan Administrator)

By: 

Its: Treasurer / CFO

