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January 28, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations 2520.104-23.

Employer: Helen Woodward Animal Center

Address: 6461 El Apajo Road
P.O. Box 64
Rancho Santa Fe, California 92067-0064

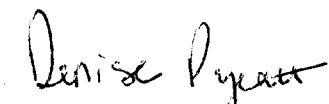
Employer ID
Number: 23-7228287

Effective October 1, 2004, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name:	457(b) Top Hat Plan
Effective Date:	October 1, 2004
Number of Participants:	One (1)

Sincerely,


Cindy R. DiPiero – Plan Administrator


Denise Pyeatt – Plan Administrator



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 California 92067

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