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January 31, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

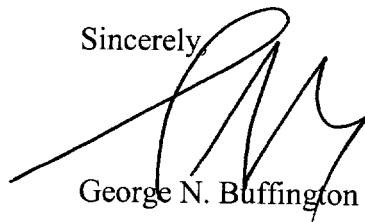
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington DC 20210

Re: Deferred Compensation Agreement of Corlett, Skaer & DeVoto Architects
("Plan")

Dear Sir/Madam:

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

Sincerely,



George N. Buffington

GNB: ac
Enclosures: 2227.X04
cc: Randall B. DeVoto (w/enclosure)

2227.L12.doc

STATEMENT OF COMPLIANCE WITH

29 CFR 2520.104-23

Re: Corlett, Skaer & DeVoto Architects
120 Montgomery Street
Suite 1170
San Francisco, CA 94104
EIN #: 94-3235744
Name of Plan: Deferred Compensation Agreement of Corlett, Skaer & DeVoto Architects

Corlett, Skaer & DeVoto Architects ("Employer"), a California corporation, maintains an unfunded deferred compensation arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer maintains one unfunded deferred compensation arrangement with four employees as current participants in that arrangement.

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: January 31, 2005



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CONFIDENTIAL

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