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02 OCT 90 PM 2:55

Name of Tax-Exempt Employer: Protection & Advocacy, Inc.

Address of Tax-Exempt Employer: 100 Howe Avenue, Suite 185N
Sacramento, CA 95825

E.I.N.: 94-2505916

Top-Hat Statement

By Plan Administrator

Protection & Advocacy, Inc. (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Protection & Advocacy, Inc. (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 15.

Date: 10/14/02

By: *H. R. Diccon*

Title: H. R. Diccon
(On Behalf of the Plan Administrator)

TRACER SAN FRANCISCO OFFICE
1000 MARKET STREET
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Washington, D.C. 20210

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