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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

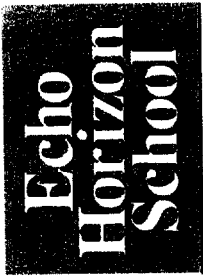
Name of Tax-Exempt Employer: Echo Foundation, Inc
Address of Tax-Exempt Employer: 3430 McManus Avenue
Culver City, California
E.I.N.: 95-2654647

Top-Hat Statement

By Plan Administrator

Echo Foundation, Inc. (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Echo Foundation (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 three. In addition, the Employer, maintains one unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is three.

Date: November 1, 2002
By: Duane Hug Dayer
Title: Assistant Business Manager
(On Behalf of the Plan Administrator)



3430 McManus Avenue
Culver City, CA 90232

Kent H. Landsberg
Echo Horizon School

Carol L. Proctor
Echo Center



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