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THE CALIFORNIA ENDOWMENT

STATEMENT FOR TOP HAT PLAN EXEMPTION


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

FROM: The California Endowment
EIN 95-4523232
21650 Oxnard Street
Woodland Hills, CA 91367

RE: The California Endowment Section 457(b) Deferred Compensation Plan

Pursuant to Labor Regulation 2520.104-23, the above-referenced sponsor hereby notifies the Department of Labor that it maintains a plan providing deferred compensation for the benefit of a select group of management or highly compensated employees, and that the total number of employees participating in such plan is 8.

The California Endowment

by: 
Rakesh Varma, Chief Financial Officer

Date: 11/11/02

Deloitte & Touche LLP
Tax Services
Suite 1900
701 "B" Street
San Diego, California 92101-8198

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Certified Mail, Return Receipt Requested

December 5, 2002

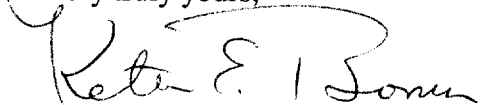
U.S. Department of Labor
Pension & Welfare Benefits Administration
Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210
Attn: Top Hat Plan Exemption

Dear Sir or Madam:

Enclosed is the Statement for Top Hat Plan Exemption on behalf of our client, The California Endowment. We are filing this form with you pursuant to Labor Regulation §2520.104-23.

Please call me at (619) 237-6597 if you have any questions.

Very truly yours,



Kenneth E. Bonus
Director, Global Employment & Individual Solutions

cc: Denise Paully (w/o enc.)
Rakesh Varma (w/o enc.)

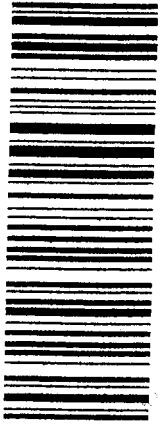
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Washington, DC 20210

