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December 30, 2000

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

**Re: Salary Continuation Plan Number One**

Dear Sirs:

This letter is to provide information needed to complete the reporting and disclosure requirements of Title I of ERISA. The Company, Bay City News, Inc., maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management

Employer's Name: Bay City News, Inc.  
Employer's Address: Fox Plaza, Suite #324  
1390 Market Street  
San Francisco, California 94102

EIN: 94-2537340

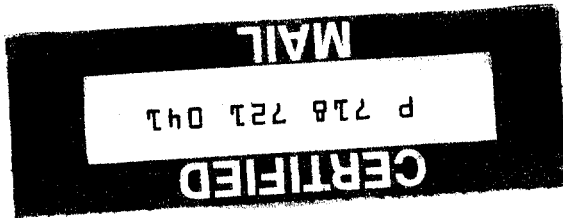
Number of Plans: One (1)  
Number of Employees: One (1)

Sincerely,

By: Richard H. Fogel  
Richard H. Fogel, President  
Bay City News, Inc.

Richard H. Fogel  
6779 Aitken Drive  
Piedmont, California 94611-1548

*Return Receipt Requested*



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