

NehaNet Corporation
2355 Paragon Drive
San Jose, CA 95131

2520005099293

U.S. DEPT. OF LABOR
P/WBA/PUBLIC DISCLOSURE
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December 28, 2000

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: NehaNet Corporation Deferred Compensation Arrangement

Dear Sir or Madam:

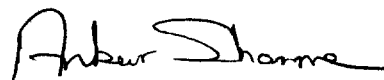
Pursuant to the provisions of Department of Labor Regulations Section 2520.104-23, you are hereby notified that NehaNet Corporation, EIN: **77-0535027** maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

NAME OF PLAN: NehaNet Corporation Deferred Compensation Arrangement

NUMBER OF PARTICIPANTS IN THE PLAN:

Pursuant to Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended (ERISA), a copy of any plan documents will be provided to you upon request.

Sincerely,



Ankur Sharma

President & Chief Executive Officer

