



U.S. DEPT. OF LABOR
EWSA/PUBLIC DISCLOSURE
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San Francisco, California
Mendham, New Jersey
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AFFILIATE:
BSI - Los Angeles

MENKE & ASSOCIATES, INC.
ESOP ADVISORS AND BANKERS

July 24, 2000

2520052090567

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

Re: Supplemental Executive Retirement Plan

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed in compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Menke & Associates, Inc. maintains a deferred compensation plan for a select group of management or highly compensated employees. The following information is provided in accordance with DOL Reg. § 2520.104-23(b)(1):

- 1/2
- 1) Menke & Associates, Inc.
690 Market Street, 16th Floor
San Francisco, California 94104-5113
 - 2) Employer Identification Number: 94-2349093
 - 3) It is hereby declared that Menke & Associates, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
 - 4) One plan is maintained for all covered employees.
 - 5) The number of participants in this Plan is two.
 - 6) The Plan was adopted effective as of January 1, 1999.

Sincerely,

MENKE & ASSOCIATES, INC.

John D. Menke, President



MENKE & ASSOCIATES, INC.

690 Market Street, 12th Floor
San Francisco, California 94104-5113

*Top Hat Exemption
Revisor's Relief for Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave, NW
Washington, D.C. 20210*

