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March 1, 2000

**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, DC 20210

Ladies and Gentlemen:

LSA Associates, Inc., hereby supplies the following information pursuant to Department of Labor Regulations Section 2520.104-23:

**Name and Address of Employer**

LSA Associates, Inc.  
One Park Plaza, Suite 500  
Irvine, CA 92614

**Employer Identification Number**

94-2341614

**Plan Information**


LSA Associates, Inc. maintains the following plan of deferred compensation for a select group of management or highly compensated employees:

Supplemental Employee Retirement Plan of LSA Associates, Inc.

Number of Participants

Three

Very truly yours,

  
Kenneth E. Goodin, Secretary

SF:370505.1

CC:

Mr. Jim Baum

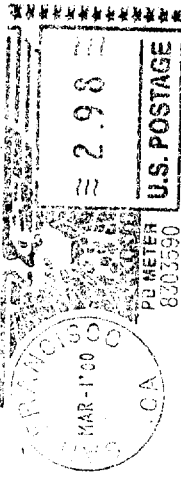
Ms. Anivette Garcia

COOPER, WHITE & COOPER LLP  
ATTORNEYS AT LAW  
201 CALIFORNIA STREET SEVENTEENTH FLOOR  
SAN FRANCISCO CALIFORNIA 94111

**CERTIFIED**

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**MAIL**



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