

LAW OFFICES OF
VINCENT P. CACCIOTTOLI
A PROFESSIONAL CORPORATION
1500 ONE MAIN PLACE
101 S. W. MAIN STREET
PORTLAND, OREGON 97204
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VINCENT P. CACCIOTTOLI

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SPECIAL COUNSEL TO
BENNER & ASSOCIATES, P.C.

SI0-3

December 5, 2001

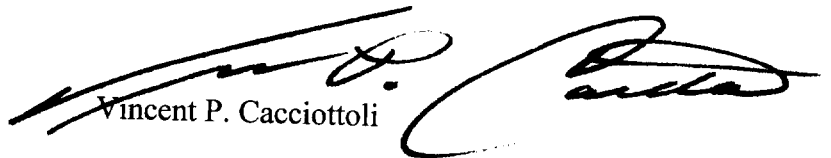
Top Hat Plan Exemption
Pension and Welfare Benefit Programs
Room N-5644
United States Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Reference: Serendipity Center, Inc. Deferred Compensation Plan
Alternate Reporting and Disclosure Statement
Under DOL Reg. § 2520.104-23

Dear Sir or Madam:

Enclosed for filing is an Alternate Reporting and Disclosure Statement (under DOL Reg. § 2520.104-23) relating to a deferred compensation plan maintained by Serendipity Center, Inc.

Sincerely,


Vincent P. Cacciottoli

VPC:slc
Enclosure

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**ALTERNATE REPORTING AND DISCLOSURE STATEMENT
(UNDER DOL REG. § 2520.104-23)**

Employer:

Serendipity Center, Inc.

EIN:

93-0730861

Declaration:

The employer maintains a plan for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

Number of Plans:

1

**Number of Employees
In Plan:**

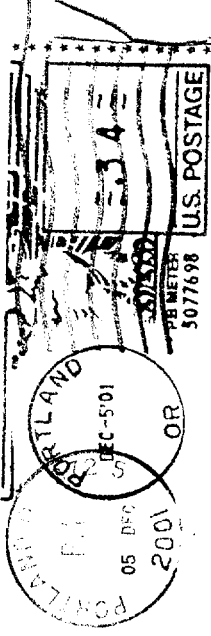
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SERENDIPITY CENTER, INC.

By: 

Title: ASSISTANT DIRECTOR

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