



Coopers & Lybrand L.L.P.
a professional services firm

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Human Resource Advisory Group

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April 1, 1998

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

Supplemental Executive Retirement Plan of JFC International, Inc.

To Whom It May Concern;

The following statement of information is hereby supplied on behalf of the above-referenced Plan pursuant to DOL Regulation Section 2520.104-23 *Alternative Method of Compliance for Pension Plans for Certain Selected Employees*:

- A. Name and Address of Employer: JFC International, Inc.
540 Forbes Blvd.
South San Francisco, CA 94080
- B. Employer Identification Number: 94-1118321
- C. JFC International, Inc. maintains the following plan for a select group of management or highly compensated employees:
1. Name of Plan: Supplemental Executive Retirement Plan of JFC International, Inc.
 2. Number of Participants: 2

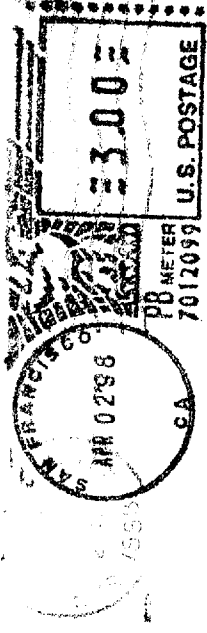
Sincerely,

Mona A. Clee

cc: Ms. Yvonne Ybera

**Coopers
& Lybrand**

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