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March 1, 2001

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OUR FILE NO.

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: Top Hat Plan
Paul, Hastings, Janofsky & Walker LLP
555 S. Flower St., 23rd Floor
Los Angeles, CA 90071
EIN: 95-2209675

Dear Sir:

The above-referenced employer maintains one deferred compensation plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan currently has 140 participants.

This filing is also intended to be a filing for any future non-qualified deferred compensation plans adopted by the employer.

Best regards,

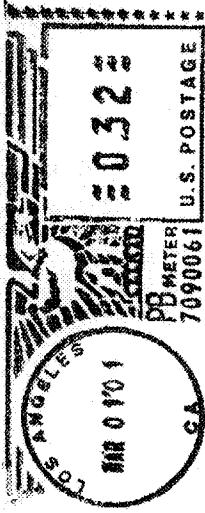
Susan G. Clarke, CEBS, FLMI
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