

Mullen & Henzell L.L.P.
ATTORNEYS AT LAW

U.S. DEPT. OF LABOR
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October 5, 2001

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

- J. ROBERT ANDREWS
- DENNIS W. REILLY
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- PAUL K. WILCOX
- DEREK B. LIPSCOMBE
- RICHARD E. FODG
- MICHAEL W. DEUN
- RAMÓN R. GUPTA

Re: Majco, Inc., a California corporation

Dear Sir or Madam:

On September 26, 2001, Majco, Inc., a California corporation, adopted and will now maintain an unfunded employee pension benefit plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The effective date of the plan is September 1, 2001.

The purpose of this letter is to satisfy the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA as set forth in DOL Reg. 2520.104-23.

- a. Name and Address of Employer Majco, Inc.
1000 Commercial Avenue
Oxnard, CA 93030
- b. Employer ID No. 95-2649100
- c. Number of plans 1
- d. Number of employees
covered under plan 3

CHARLES S. BARGEL
Of Counsel

THOMAS M. MULLEN
1913-1991

ARTHUR A. HENZELL
Retired

Very truly yours,

Christine P. Roberts of
Mullen & Henzell L.L.P.

CPR:nlh

cc: Dennis W. Reilly, Esq.
Bernie Bernacchi, CPA
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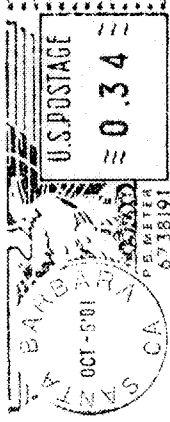
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