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December 12, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

CERTIFIED MAIL, RETURN RECEIPT
REQUESTED

Re: The McNay Art Museum Top Hat Plan

Dear Sir or Madam:

In compliance with the requirements of 29 C.F.R. §2520.104-23, enclosed is an "Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees" for the above referenced employer.

If you have any questions, please call me,

Sincerely,



William M. Fisher

CIRCULAR 230 DISCLOSURE: Pursuant to Department of Treasury Circular 230, this correspondence is not intended or written to be used, and may not be used by the recipient, for the purposes of avoiding any federal tax penalty which may be asserted.

Cc: Bryan Dome (w/encls.)
Joshua Sutin (w/encls)

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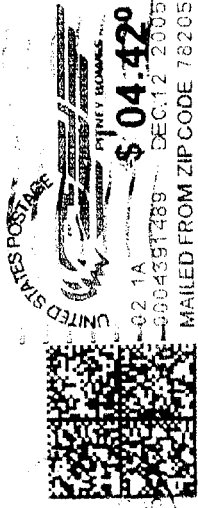
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