



**CHANG
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& LONG PC**
EMPLOYEE BENEFITS LAWYERS

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INSURANCE

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December 21, 2005

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

Re: California Self Insurers' Security Fund
Management Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of California Self Insurers' Security Fund with respect to the above-referenced unfunded deferred compensation plan that was adopted by the employer on December 19, 2005. The employer's name and address are California Self Insurers' Security Fund, 100 Pringle Avenue, Suite 525, Walnut Creek, California, 94596. The employer's federal tax identification number is 68-0049924. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and the plan covers two employees. If you need any additional information with respect to the plan, please let me know.

Very truly yours,

Kenneth W. Ruthenberg, Jr.

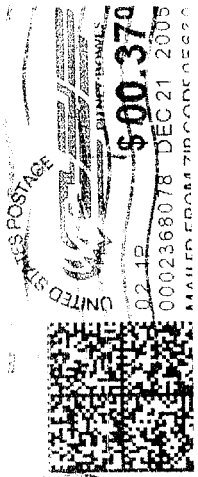
KWR@seethebenefits.com

cc: Jeffrey W. Pettegrew
Beth Harrington

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