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06 JAN -6 AM 10:30

Name of Tax-Exempt Employer: Pacific Ridge School

Address of Tax-Exempt Employer: 12750 High Bluff Drive
Suite 190
San Diego, Ca. 92130

E.I.N.: 86-1061606

Top-Hat Statement

By Plan Administrator

Pacific Ridge School (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Pacific Ridge School (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is two. In addition, the Employer, maintains zero unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is two.

Date: 12/29/05

By:

A handwritten signature in black ink, appearing to read 'Philip D. Hitch', is written over a horizontal line.

Philip D. Hitch

Title:

Director of Finance

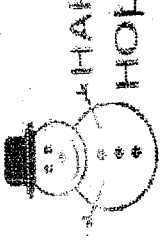
(On Behalf of the Plan Administrator)



Administrative Offices
12750 High Bluff Drive, Suite 190
San Diego, CA 92130-2083

SAN DIEGO CA 921

29 DEC 2005 PM 9 T



Top Hat Exemption Plan
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

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