



GSF Properties Inc.
1314 E. Shaw Avenue
Fresno, CA 93710
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July 26, 2006

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D C 20210

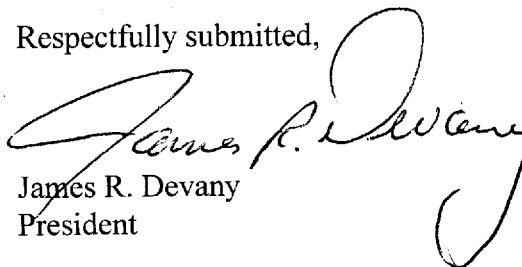
Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

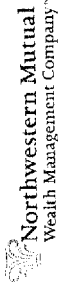
1. The name of the employer is:
GSF PROPERTIES INC.
2. The mailing address of the employer is:
1314 E. SHAW AVENUE, FRESNO, CA 93710
3. The employer's federal identification number (EIN) is:
77-0381676
4. The number of plans and the number of participants in each plan is:
1 plan covering 10 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,



James R. Devany
President



James F. Richardson, CFP®, CLU®, ChFC®, AIF®
 377 W. Fallbrook Ave., Suite 203
 Fresno, CA 93711



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