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February 28, 2007

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

Re: Statement of Benefit Plan pursuant to 29 CFR 2520.104-23

JBZ, Inc., dba JZMK Partners  
131 Innovation Drive, Ste 100  
Irvine, CA 92617  
EIN:33-0610424

The above referenced company, JBZ, Inc., the employer, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management employees. There are four separate deferred compensation agreements with one individual in each of the plans.

The agreements were signed in January 2007.

The benefits will be paid as needed solely from the general assets of the employer, or will be provided through insurance contracts or policies – the premiums for which will be paid directly by the employer from its general assets.

For additional information, please contact Janet Caprario at the address above or directly at 949.861.4646.

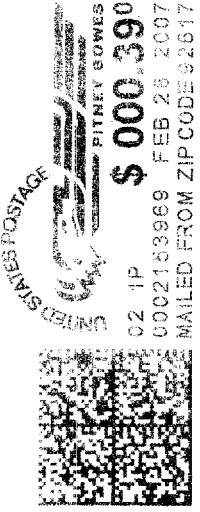
Sincerely,

A handwritten signature in cursive script that reads "Janet Caprario".

JZMK Partners  
Janet Caprario

131 Innovation Drive, Suite 100  
Irvine, California 92617

**J Z M K**  
P A R T N E R S



*Secretary of Labor  
TOP HAT PLAN EXEMPTION  
EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
ROOM N-1513  
US DEPARTMENT OF LABOR  
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