

# Allen Matkins

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October 10, 2007

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

07 NOV -7 AM 12:20

**Re: Jonathan Club 457(b) Plan FBO Mark Ferretti and  
Jonathan Club 457(f) Plan FBO Mark Ferretti**

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor regulations, 29 CFR § 2520.104-23, this information is provided on behalf of the following employer.

**Name and address of employer:**

Jonathan Club  
545 S. Figueroa Street  
Los Angeles, California 90017

**Employer Identification Number:** 95-0884320

Jonathan Club maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

**Number of Plans:** 2

**Number of Employees in the Plans:** 1

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Page 2

If you have any questions regarding this matter, please do not hesitate to contact the undersigned.

Very truly yours,

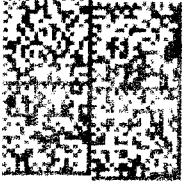
A handwritten signature in black ink, appearing to read "Mark J. Grushkin", with a long horizontal flourish extending to the right.

Mark J. Grushkin

MJG:jsr

Allen Matkins

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