

January 2, 2008

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

Dear Sir or Madam:

Re: Gillis & Panichapan Architects, Incorporated –
Deferred Compensation Plan Reporting
and Disclosure Compliance Statement

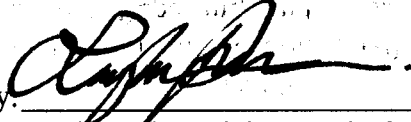
In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 (ERISA) and the regulations thereunder, enumerated in Section 2520.104-23, Gillis & Panichapan Architects, Incorporated is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

1. Name and Address of Employer: Gillis & Panichapan Architects, Incorporated
2900 Bristol Street, Suite G-205
Costa Mesa, CA 92626
2. Employer Identification number: 33-0951611
3. Number of Top Hat Plans: 1
4. Number of Employees Participating
in Each Plan: 1
5. Purpose of the Plan:

Gillis & Panichapan Architects, Incorporated maintains this unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

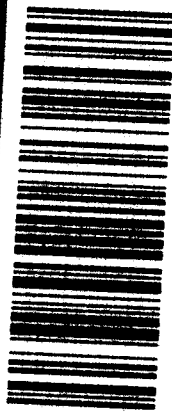
Gillis & Panichapan Architects, Incorporated will provide the plan document to the Secretary of Labor upon request, as required by Section 104(a)(6) of ERISA.

Gillis & Panichapan Architects, Incorporated
 as Plan Administrator

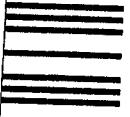
By: 
 Longkavach Panichapan, CFO and Treasurer

JACK PANICHAPAN
Gillis & Panichapan Architects, Inc.
2900 BRISTOL ST STE G205
COSTA MESA, CA 92626

CERTIFIED MAIL



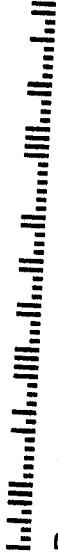
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Employee Benefits Security Administ
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