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LONG & LEVIT LLP

ATTORNEYS AND COUNSELORS AT LAW

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Partner

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March 17, 2008

S7630.002

VIA FEDERAL EXPRESS

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

Re: ***MBH Architects, Inc.***
29 CFR 2520.104-23

Gentlemen:

Enclosed is a declaration submitted on behalf of MBH Architects, Inc. pursuant to the provisions of Section 110 of the Employee Retirement Income Security Act of 1974.

Very truly yours,



Jennifer W. Suzuki

JWS:lm

Enclosure

03 MAR 18 PM 7:26

DECLARATION

I, John T. McNulty, am the Chief Financial Officer of MBH Architects, Inc., a California corporation, and on its behalf, declare that MBH Architects, Inc. has adopted a top hat plan primarily to provide deferred compensation for a select group of its management or highly compensated employees.


Currently, there are a total of five (5) individuals participating in the plan. The address and IRS employer identification number of MBH Architects, Inc. are as follows:

MBH Architects, Inc.
2470 Mariner Square Loop
Alameda, California 94501
EIN 94-3104650

I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 13, 2008.

MBH ARCHITECTS, INC.

By  _____
John T. McNulty, Chief Financial Officer

From: Origin ID: APCA (415)438-4588
Laurie Myers
Long & Levil LLP
465 California Street, Suite 500

San Francisco, CA 94104



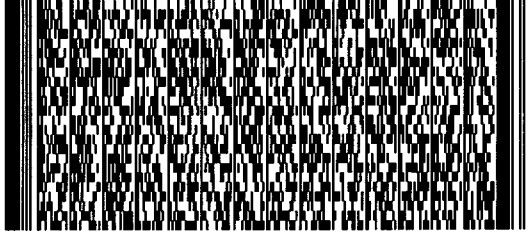
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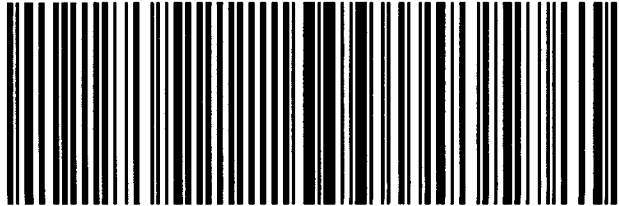


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