



09 FEB 11:21

Top Hat Statement  
for the  
La Jolla Institute for Allergy and Immunology 457(b) Plan

January 3, 2009

Top Hat Plan Exemption  
EBSA, Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Dear EBSA:

This statement is hereby submitted in accordance with Department of Labor regulation §2520.104-23 for the La Jolla Institute for Allergy and Immunology 457(b) Plan, an eligible deferred compensation plan under Internal Revenue Code §457(b) maintained primarily for a select group of management or highly compensated employees of the following sponsoring employer:

La Jolla Institute for Allergy and Immunology  
9420 Athena Circle  
La Jolla, CA 92037  
FEIN: 33-0328688

The effective date of this plan is January 1, 2009, and nine employees participate as of the date of this filing. Currently, this is the only plan maintained by the sponsoring employer for which this exemption applies.

Should you have any questions, please contact Melinda Diamond at 858-752-6507.

La Jolla Institute for Allergy and Immunology

By: Melinda Diamond

From: Origin ID: SANA (858) 752-6525  
Emily York  
LIAI  
9420 ATHENA CIRCLE  
  
LA JOLLA, CA 92037



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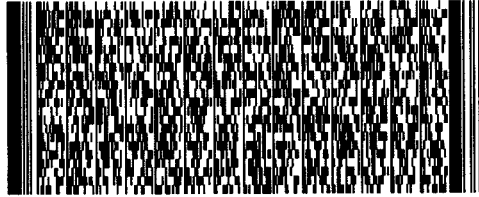
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**Top Hat Plan Exemption**  
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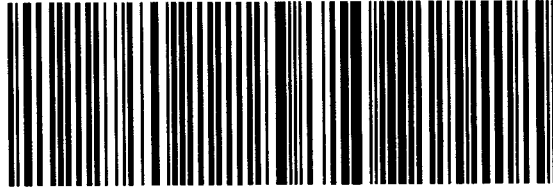


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