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February 2, 2009

BY CERTIFIED MAIL RETURN RECEIPT REQUESTED

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

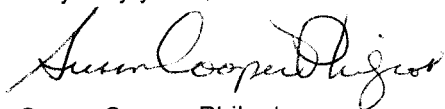
Re: Basic American, Inc. 2005 Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Regulation Section 2520.104-23 promulgated by the Department of Labor, we submit this statement concerning Basic American, Inc. 2005 Deferred Compensation Plan (the "Plan"). The Plan was adopted December 29, 2008 and is an unfunded arrangement maintained for a select group of management or highly compensated employees.

Employer's Name:	Basic American, Inc.
Employer's Address:	600 Montgomery Street San Francisco, CA 94111-2702
Employer's EIN:	94-1318402
Number of such plans maintained by the Employer:	2
Approximate number of employees in the Plan:	62

Very truly yours,



Susan Cooper Philpot

SCP:ls

cc: Judy Chen

1118504 v1/SF
02/02/09

Cooley
GODWARD KRONISH LLP

Susan Philpot
020125-100-129

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