

CATHLEEN S. YONAHARA

09 APR 2009 9:01

E-MAIL: YONAHARA@FREELANDLAW.COM

March 24, 2009

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

Re: DES Architects + Engineers, Inc.'s Deferred Compensation Agreement  
Our File No.: 4318.1

To Whom It May Concern:

Our firm represents DES Architects + Engineers, Inc. ("DES"). Pursuant to 29 C.F.R. Section 2520.104-23, DES hereby submits this statement regarding the above referenced plan.

(1) The name and address of the employer is:

DES Architects + Engineers, Inc.  
399 Bradford Street  
Redwood City, CA 94063

(2) The employer's EIN assigned by the Internal Revenue Service is: 94-2197277;

(3) The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees;

(4) There is one such plan, known as the DES Architects + Engineers, Inc. Amended And Restated Deferred Compensation Agreement (the "Plan");

(5) The number of employees in the Plan is seven.

Please acknowledge receipt of this letter by date-stamping the enclosed copy and returning it in the self-addressed stamped envelope provided.

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Please feel free to contact us if you have any questions or concerns.

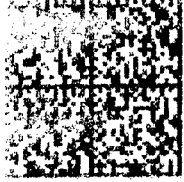
Sincerely,

FREELAND COOPER & FOREMAN LLP

A handwritten signature in cursive script that reads "Cathleen S. Yonahara".

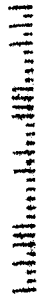
Cathleen S. Yonahara

FREELAND COOPER & FOREMAN LLP



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