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Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

Re: Top Hat Exemption

To Whom It May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

The Employer maintains a plan primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. There is presently one (1) Plan covering one (1) partner. Other partners may be eligible in the future.

Manning & Marder, Kass, Ellrod, Ramirez, LLP
801 S. Figueroa St. 15th Floor
Los Angeles, CA 90017

The Employer's Federal Tax Identification Number is 95-4469763. The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,
MANNING & MARDER
KASS, ELLROD, RAMIREZ LLP



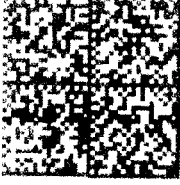
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