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

EBSA/PUBLIC DISCLOSURE  
2010 FEB -2 AM 8:09

Re: ERISA REPORTING AND DISCLOSURE STATEMENT

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

The name of the employer is: Five Acres

The employer's mailing address is: 760 W Mountain View Street, Altadena, CA 91001

The employer's federal identification number (EIN) is: 95-1647810

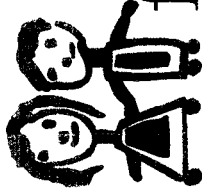
The plans of employer and the number of participants covered in each plan is:  
Five Acres 457(b) Plan participants 16  
Plan effective date is October 16, 2009  
(Specify plan, effective date and number of employees covered)

The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

Employer: Five Acres

By: Carmen Benitez, Director of Human Resources

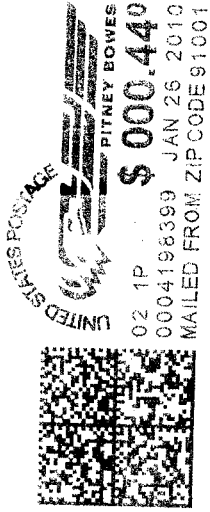
Date: October 22, 2009



**five acres**

760 West Mountain View Street  
Altadena, CA 91001-4996

**Return Service Requested**



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