

EBSA/PUBLIC
2010 APR 13

Thomas S. Welk
(858) 550-6016
twelk@cooley.com

BY CERTIFIED MAIL RETURN RECEIPT REQUESTED

April 8, 2010

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: Sanford-Burnham Medical Research Institute Nonqualified Deferred Compensation Section 457(f) Plan

Dear Sir or Madam:

In accordance with Regulation Section 2520.104-23 promulgated by the Department of Labor, we submit this statement concerning the Sanford-Burnham Medical Research Institute Nonqualified Deferred Compensation Section 457(f) Plan (the "Plan"). The Plan was adopted on March 17, 2010 and is an unfunded arrangement maintained for a select group of management or highly compensated employees.

Employer's Name:	Sanford-Burnham Medical Research Institute, a California nonprofit public benefit corporation
Employer's Address:	10901 N. Torrey Pines Road La Jolla, CA 92037
Employer's EIN:	51-0197108
Number of such plans maintained by the Employer:	1
Number of employees in the Plan:	2

Very truly yours,



Thomas Welk

cc: M. Wainwright Fishburn, Jr.

654958 v4/SD

Cooley
GODWARD KRONISH LLP

305661-103

CRITICAL



7160 3901 9845 1560 3165

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

