

LONG & LEVIT LLP

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January 23, 2012

S7384.003

VIA FEDERAL EXPRESS

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
200 Constitution Avenue, N.W.
Room N-1513
Washington, D.C. 20218

Re: *HKIT Architects*
29 CFR 2520.104-23

Dear Sir / Madam:

Enclosed is a declaration submitted on behalf of HKIT Architects pursuant to the provisions of Section 110 of the Employee Retirement Income Security Act of 1974.

Very truly yours,



Jennifer W. Suzuki

JWS:lm
Enclosure

ERISA/PUBLIC DISCLOSURE
2012 JAN 27 PM 2:00

DECLARATION

I, Richard Caldwell, am the Vice President of HKIT Architects, a California corporation, and on its behalf, declare that HKIT Architects has adopted a top hat plan primarily to provide deferred compensation for a select group of its management or highly compensated employees.

Currently, there is one (1) individual participating in the plan. The address and IRS employer identification number of HKIT Architects are as follows:

HKIT Architects
538 Ninth Street, Suite 240
Oakland, California 94607

FEIN 94-1585540

I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 18, 2012.

HKIT ARCHITECTS

By:



Richard Caldwell
Vice President

From: (415) 438-4588
Laurie Myers
Long & Levitt LLP
465 California Street, Suite 500
San Francisco, CA 94104

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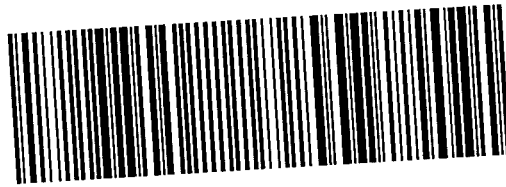
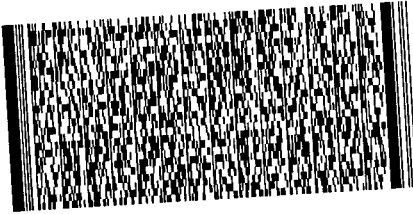
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