

2520052090276

**EXHIBIT 3**

U.S. DEPT. OF LABOR  
PWBA/PUBLIC DISCLOSURE

**TOP-HAT PLAN STATEMENT**

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Top-Hat Plan Exemption  
PWBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, DC 20210

Employer Name: Winston, Stevens & Clay, P.S.

Address: Lincoln Building, Suite 700, 818 West Riverside, Spokane, WA 99201

Employer EIN: 91-1272832

Name of Plan EMPLOYMENT AGREEMENT BETWEEN WINSTON, STEVENS & CLAY, P.S.  
AND ROBERT W. WINSTON, JR.

The Plan is maintained for select management or highly compensated employees.

Number of plans: One

Number of employees in plan: One.

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