



RANDALL & HURLEY, INC.
Pension and Employee Benefits

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November 5, 2007

U.S. Department of Labor
Public Disclosure Office
Top Hat Plan Exemptions
Room N-1513
200 Constitution Avenue, N.W.
Washington, D.C. 20210

**RE: Winston and Cashatt Non-Qualified
Deferred Compensation Plan**

Dear Sir or Madam:

Winston and Cashatt established a Non-Qualified Deferred Compensation Plan on October 1, 1980. Pursuant to those "Top Hat" Plan alternative reporting procedures for compliance with ERISA's reporting requirements under Department of Labor Regs. 2520.104-23, I have enclosed a qualifying Statement to the Secretary of Labor.

As Indicated, the attached Statement is intended to satisfy the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for Deferred Compensation Plans, as prescribed in Section 110 of the Act.

Please be advised that we are aware that the 120 day deadline normally applicable to the attached Statement has expired. In that regard, we have separately filed and paid the applicable \$750 fee under the Delinquent Filer Voluntary Compliance Program ("DFVC").

Should you require additional information, please contact me at (509) 838-5500.

Very truly yours,

Clay R. Randall

CRR:pg

Enclosure

Statement to Secretary of Labor
Concerning
Winston and Cashatt
Non-Qualified Deferred Compensation Plan
Pursuant to Department of Labor Reg. Section 2520.104-23

Name of Employer: Winston and Cashatt
Address of Employer: 601 W. Riverside Ave., Suite 1900
Spokane, Washington 99101
Employer EIN: 91-1041332

Declaration

Winston and Cashatt has established one Non-Qualified Deferred Compensation Plan, which is characterized as a "Top Hat" Plan for the primary purpose of providing deferred compensation for a select group of Management (or Highly Compensated) Employees.

The Plan currently covers 1 Employee included in this classification.

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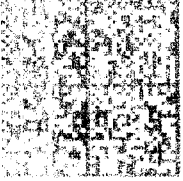
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