

September 26, 2008

09 OCT -2 AM 2:30

**CERTIFIED MAIL -**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Ave. N.W.  
Washington, DC 20210

**Re: Compensation Agreement Kaplan McLaughlin Diaz/James R. Diaz**  
**Compensation Agreement Kaplan McLaughlin Diaz/Herbert P. McLaughlin**  
**Compensation Agreement Kaplan McLaughlin Diaz/James Mueller**  
**Compensation Agreements Kaplan McLaughlin Diaz/June 2008 ("Plans")**

Dear Sir/Madam:

Enclosed is a Statement of Compliance with 29 CFR 2520.104-23 that is being filed on behalf of the above Plans.

Sincerely,



Laura T. Howard

LTH/hw

encls.

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**STATEMENT OF COMPLIANCE WITH**

**29 CFR 2520.104-23**

Kaplan McLaughlin Diaz  
222 Vallejo Street  
San Francisco, CA 94111  
EIN #: 94-2901532

Name of Plan: Compensation Agreement Kaplan McLaughlin Diaz/James R. Diaz  
Compensation Agreement Kaplan McLaughlin Diaz/Herbert P. McLaughlin  
Compensation Agreement Kaplan McLaughlin Diaz/James Mueller  
Compensation Agreements Kaplan McLaughlin Diaz/June 2008

Kaplan McLaughlin Diaz ("Employer"), a California corporation, maintains four unfunded deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Three plans have one employee as the current participant in that plan. The fourth plan has 21 employees as current participants in that plan.

The Employer will provide plan documents to the Secretary of Labor on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Dated: September 26, 2008

Mail to:

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

**MBV | LAW**  
LLP

ATTORNEYS AT LAW

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SAN FRANCISCO CA 941



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