

2520090770797

**BIRMINGHAM  
THORSON &  
BARNETT, P.C.**  
*Attorneys at Law*

3315 Two Union Square  
601 Union Street  
Seattle, Washington 98101  
Telephone: (206) 467-1240  
Facsimile: (206) 467-1230

Paul R. McDonald  
(206) 467-1242

January 13, 2009

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

Re: Jacob Stern & Sons, Inc.  
EIN No. 23-2150415

Ladies and Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded deferred compensation plans for a select group of management or highly compensated employees, specified in DOL Reg. § 2520.104-23, the following information is provided for the above Plan Sponsor.

The name and address of the employer is Jacob Stern & Sons, Inc., 1464 East Valley Road, Santa Barbara, CA 93150. The Employer Identification Number is 23-2150415.

Jacob Stern & Sons, Inc. has adopted a plan designed primarily for the purpose of providing deferred compensation benefits for a select group of management and/or highly compensated employees. The plan currently covers one employee and is effective December 30, 2008.

Sincerely,

BIRMINGHAM THORSON & BARNETT, P.C.

Paul R. McDonald

PRM/bo

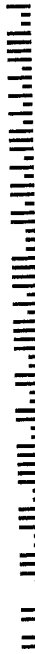
cc: Edward Taylor

**BIRMINGHAM  
THORSON &  
BARNETT, P.C.**  
*Attorneys at Law*

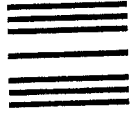
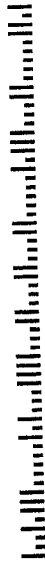
**CERTIFIED MAIL™**



7006 3450 0001 1251 7750



Top-Hat Exemptions  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Ave NW  
Washington DC 20210-0002



062S0006951418



**\$5.320**  
US POSTAGE  
FIRST-CLASS  
FROM 98101  
JAN 13 2009  
stamps.com