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MAR 11 2009

**Allen Matkins**

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March 4, 2009

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

**Re: McCarthy Cook & Co. Management Deferred Compensation Plan**

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor regulations, 29 CFR § 2520.104-23, this information is provided on behalf of the following employer.

**Name and address of employer:**

McCarthy Cook & Co.  
Metro Center at South Coast  
575 Anton Boulevard, Suite 590  
Costa Mesa, California 92626

**Employer Identification Number:** 33-0930310

McCarthy Cook & Co. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

**Number of Plans:** 1

**Number of Employees in the Plan:** 2

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Attorneys at Law

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If you have any questions regarding this matter, please do not hesitate to contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mark J. Grushkin", with a long horizontal flourish extending to the right.

Mark J. Grushkin

MJG:jsr

1901 Avenue of the Stars, Suite 1800  
Los Angeles, CA 90067-6019

**Allen Matkins**



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