



MOODY &
WARNER, P.C.
LABOR & EMPLOYMENT ATTORNEYS
March 31, 2009

2520092100162

09 APR -9 AM 8:41

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Subject: "Top Hat" Plan

Dear Sir or Madam:

Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, you are hereby notified that Moody & Warner, P.C. ("M&W") maintains the unfunded and uninsured plan identified in item 1 below, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item 2 below sets forth the approximate number of participants in such Plan. M&W's Employer Identification Number is 65-1176077, and its mailing address for purposes of these plans is 4169 Montgomery Blvd. NE, Albuquerque, NM 87109.

(1) Name of each Plan to which this notification applies:

- Moody & Warner Deferred Compensation Plan

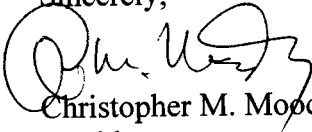
(2) Plan Census Information:

- 3 participants

Please acknowledge receipt of this filing by signing and returning one copy of this letter. A stamped self-addressed envelope is also enclosed for your convenience.

Please contact the undersigned with any questions or comments.

Sincerely,


Christopher M. Moody
President

Signature above indicates receipt by U.S. Dept. of Labor
Dated: _____

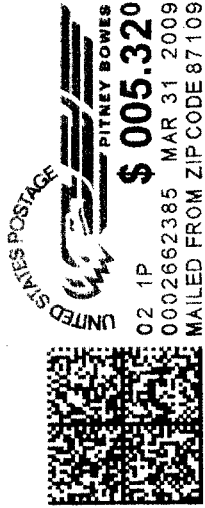
Enclosures

4169 Montgomery Blvd. NE Albuquerque, NM 87109	LITIGATION & ADVICE IN: Class Actions Union Management Relations Wrongful Termination Discrimination & Harassment Wage & Hour EEOC/HRD Charges Employment Agreements
Phone 505-944-0033 Fax 505-944-0034	

CERTIFIED MAIL



7007 0710 0003 5530 8013



MOODY &
WARNER, P.C.

LABOR & EMPLOYMENT ATTORNEYS
4169 Montgomery Blvd. NE Albuquerque, NM 87109

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