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April 16, 2009

**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: David L. Gates & Associates, Inc./Compensation Agreements ("Plans"):**  
**(1) Linda Gates**  
**(2) David L. Gates**

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**

David L. Gates & Associates, Inc.

2671 Crow Canyon Road

San Ramon, California 94583

EIN #: 94-2731532

Name of Plan: Compensation Agreement David L. Gates & Associates, Inc./David L. Gates  
Compensation Agreement David L. Gates & Associates, Inc./Linda Gates

David L. Gates & Associates, Inc. ("Employer"), a California corporation, maintains an unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer maintains one unfunded deferred compensation plan with two 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: December 23, 2008

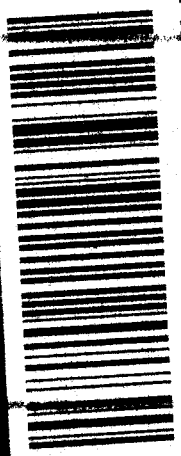
Mail to:

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

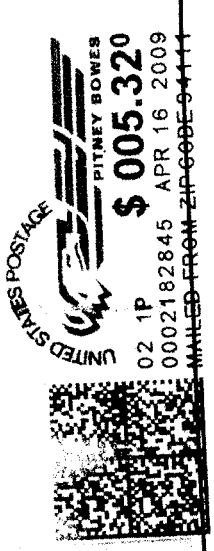
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SAN FRANCISCO, CA 94111

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