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May 3, 2010

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: CLC Incorporated
Nonqualified Deferred Compensation Plan

EBSA/PUBLIC DISCLOSURE
2010MAY 11 AM 8:15

Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of CLC Incorporated with respect to the above-referenced unfunded deferred compensation plan that became subject to part 1 of title I of ERISA on March 9, 2010. The employer's name and address are CLC Incorporated, 4170 Douglas Boulevard, Granite Bay, California 95746. The employer's federal tax identification number is 68-0115281. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and the plan covers one employee. If you need any additional information with respect to the plan, please let me know.

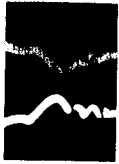
Very truly yours,

Kenneth W. Ruthenberg, Jr.

KWR@seethebenefits.com

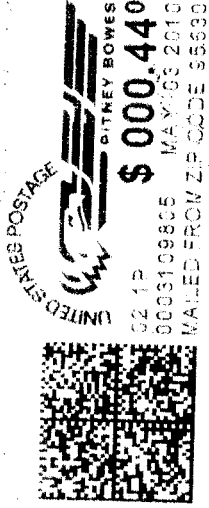
cc: Phillip M. Cunningham, Esq.

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**CHANG
RUTHENBERG
& LONG PC**
EMPLOYEE BENEFITS LAWYERS

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