



**WINDES & McCLAUGHRY
ACCOUNTANCY CORPORATION**

*Certified Public Accountants
& Consultants*

2520103440217 *Established 1926*

Landmark Square
111 West Ocean Boulevard
Twenty-Second Floor
Long Beach, CA 90801-0087

EBSA/PUBLIC DISCLOSURE

2010 JUL -7 AM 8:17

Tel: (562) 435-1191

June 9, 2010

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

Re: Notice Pursuant to Department of Labor Regulations Section 2520.104-23

Dear Sir or Madam:

Windes & McClaughry Accountancy Corporation hereby supplies the following information pursuant to Labor Department Regulations Section 2520.104-23:

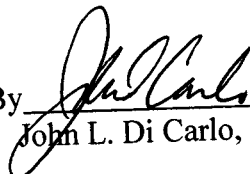
A. Name and Address of Employer:

Windes & McClaughry Accountancy Corporation
111 West Ocean Blvd., 22nd Floor
Long Beach, California 90802

B. Employer Identification Number: 95-3001179

C. Windes & McClaughry Accountancy Corporation maintains the following plan primarily for the purpose of providing deferred compensation for a select group of highly-compensated or management employees: Covenant Not to Compete and Wage Continuation Agreement, having twenty-one participants, as of the end of the relevant Plan Year.

WINDES & McCLAUGHRY
ACCOUNTANCY CORPORATION

By 
John L. Di Carlo, Partner

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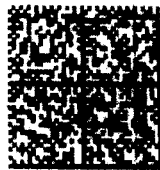
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FIRST CLASS MAIL

WINDES & McCLAUGHRY
ACCOUNTANCY CORPORATION
Employee Benefit Services



EXCEEDING EXPECTATIONS SINCE 1926

111 West Ocean Boulevard
Twenty-Second Floor
Long Beach, CA 90802
www.windes.com

Mailing Address:
Post Office Box 87
Long Beach, CA 90801-0087

DRH

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