



Watkins Uiberall, PLLC  
Certified Public Accountants & Financial Advisors  
Independent Member of BKR International

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EBSA/PUBLIC DISCLOSURE  
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Memphis, Tennessee 38120  
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Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington DC 20210

**RE: Alternative Reporting and Disclosure Statement – Top Hat Plan**

July 26, 2010

Watkins Uiberall, PLLC hereby supplies the following information to the Secretary of Labor pursuant to Department of Labor Regulations Section 2520.104-23:

**A. Name and Address of Employer:**

Watkins Uiberall, PLLC  
1661 Aaron Brenner Drive, Suite 300  
Memphis TN 38120

**B. Employer Identification Number: 62-1804252**

**C. Watkins Uiberall, PLLC maintains the following Plan primarily for the purpose of providing deferred compensation benefits for a select group of management:**

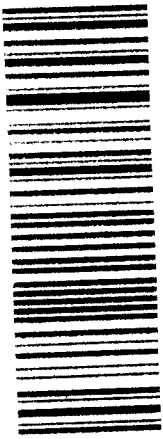
**Watkins Uiberall, PLLC Non-Qualified Deferred Compensation Plan**

Number of Participants: 12

Very Truly Yours,

Jeffrey L. Thomason

Chief Manager



7006 3230 0001 3854 7195

9124880472

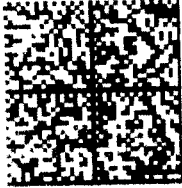
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