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A PROFESSIONAL LAW CORPORATION

EBSA/PUBLIC DISCLOSURE

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July 1, 2010

By U.S. Mail – Return Receipt Requested

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

Ladies and Gentlemen:

On behalf of Goodwill Industries Of Santa Cruz, Monterey And San Luis Obispo Counties, Inc. (the "Employer"), we hereby provide the following information pursuant to 29 CFR section 2520.104-23(b)(1):

A. Name and Address of Employer:

Goodwill Industries of Santa Cruz, Monterey and San Luis Obispo Counties, Inc.
350 Encinal Street
Santa Cruz, CA 95060

B. Employer Identification Number: 94-1254638.

C. The Employer adopted and established the Goodwill Industries of Santa Cruz, Monterey and San Luis Obispo Counties, Inc. Section 457(f) Deferred Compensation Plan for Michael Paul (the "Plan") primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The Plan has one participant.

Very truly yours,



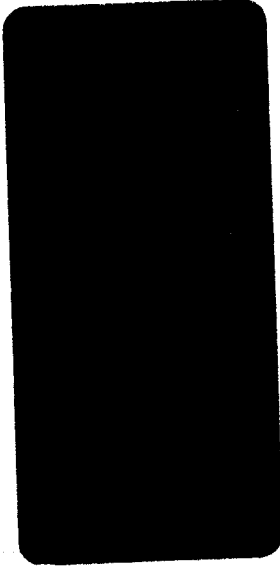
Glenn J. Borromeo

cc: Mr. Michael Paul

Glenn J. Borromeo
Catalyst Counsel
A Professional Law Corporation
2603 Camino Ramon, 2nd Floor
San Ramon, CA 94583



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