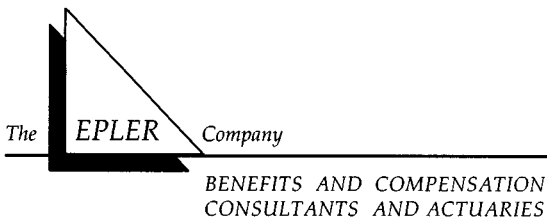


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450 B Street, Suite 750
San Diego, CA 92101-8002

Telephone (619) 239-0831
Facsimile (619) 239-0807
www.eplercompany.com



February 25, 2009

PRIVATE

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

Re: Gibson & Barnes Supplemental Executive Retirement Plan

Gentlemen:

Please be advised the Gibson & Barnes, a California corporation, has established a supplemental executive retirement plan for its sales manager. It is a plan maintained primarily for the purpose of providing deferred compensation to senior members of management. There is one (1) individual covered by the plan.

The following information applies:

Gibson & Barnes
1900 Weld Blvd.
El Cajon, CA 92020

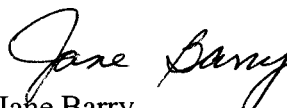
Employer Identification Number (EIN): 95-3110435

Please contact the undersigned should there be any question on the Plan.

Thank you very much.

Sincerely,

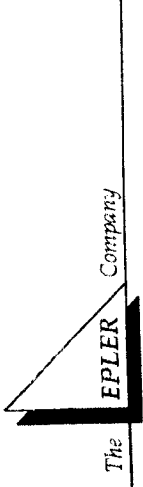
THE EPLER COMPANY


Jane Barry
President

JB:rl

cc: Joanne Stomper, Gibson & Barnes

EBSA/PUBLIC DISCLOSURE
2010 OCT -4 PM 12:37



450 B Street, Suite 750
San Diego, California 92101-8002



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