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 (1955-2007)
 HERMAN R. TESTAN,
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 (1922 - 2010)

ADELSON, TESTAN, BRUNDO & JIMENEZ

A PROFESSIONAL CORPORATION CSA/PUBLIC DISCLOSURE

Attorneys at Law

2011 MAR -3 PM 1:29

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REPRESENTING INSURERS, THIRD-PARTY ADMINISTRATORS, AND EMPLOYERS
 IN THE DEFENSE OF WORKERS' COMPENSATION CLAIMS, LABOR AND CIVIL MATTERS

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February 24, 2011

CERTIFIED 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

RE: Top Hat Filing Under Regulation Section 2520.104-23

Dear DOL:

This is a Top Hat filing under Department of Labor Regulation Section 2520.104-23 on behalf of Adelson, Testan, Brundo & Jimenez, a Professional Corporation, 5805 Sepulveda Boulevard, #800, Van Nuys, CA 91411. The Federal Tax I.D. Number of the company is 33-0691769.

The company maintains one plan (known as the "Adelson, Testan, Brundo & Jimenez Disability Compensation Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are six employees participating in the plan.

Sincerely,

ADELSON, TESTAN, BRUNDO & JIMENEZ
 A Professional Corporation

By: 
 Steven C. Testan, President

Legal Department

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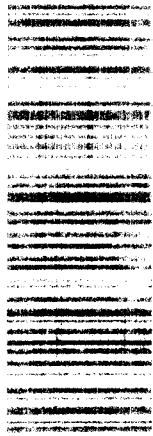
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** Admitted in California only
 ***Admitted in California and
 Nebraska

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