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May 31, 2011

**CERTIFIED MAIL**

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

Ladies and Gentlemen:

Per DOL Reg. § 2405.104-23(b) on behalf of Cowles Company, please find for filing the Top Hat Plan Exemption statement.

Respectfully Submitted,

WITHERSPOON-KELLEY

By   
K. THOMAS CONNOLLY

KTC:rs  
Enclosure  
cc: Steve Rector

EBSA/PUBLIC DISCLOSURE  
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## TOP-HAT PLAN EXEMPTION STATEMENT

May 31, 2011

**CERTIFIED MAIL**

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

Employer Name: Cowles Company (as indicated below under Plan Name, it is part of a controlled group that satisfies the provisions of 1563(a) that files a consolidated income tax return).

Address: Cowles Company  
999 W. Riverside Avenue  
Spokane, WA 99201

Employer EIN: 91-0420030

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Plan Name: Cowles Company and Its Subsidiaries Deferred Compensation Plan, as amended

Number of Plans: One

Number of  
Employees in Plan(s): 35

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Attorneys & Counselors

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SPOKANE, WASHINGTON 99201-0300



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