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February 9, 2012

**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, DC 20210

EBSA/PUBLIC INSPECTION  
2012 FEB 15 PM 4:13

Re: Dwyer Pemberton & Coulson, P.C.  
EIN: 91-1503183

Ladies and Gentlemen:

Our client, Dwyer Pemberton & Coulson, P.C., located at 1940 East D Street, Suite 200, Tacoma, Washington 98421, established a non-qualified deferred compensation plan, adopted and effective January 1, 2012. The purpose of this letter is to comply with the one-stop reporting procedures under DOL Reg. § 2520.104-23 under Part I of Title I of the Employee Retirement Income Security Act of 1974 (ERISA). The employer currently maintains one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan currently covers 10 “top-hat” key employees.

If you require any additional information, please contact the undersigned.

Sincerely,

THORSON BARNETT & McDONALD, P.C.



Devitt D. Barnett

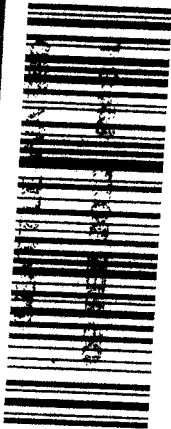
DDB/bo

cc: Jason D. Kors, CPA  
Laura L. Weselmann, Esq.

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