



March 20, 2012

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

ERISA/PUBLIC DISCLOSURE  
2012/MAR 26 PM 2:50

Re: BSK Associates  
Phantom Stock Plan

Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of BSK Associates, Inc. with respect to the above-referenced unfunded deferred compensation plan that became subject to part 1 of title I of ERISA on January 14, 2012. The employer's name and address are BSK Associates, Inc., 567 West Shaw Avenue, Suite C-1, Fresno, California, 93704. The employer's federal tax identification number is 94-1633676. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and the covers seven employees. If you need any additional information with respect to the plan, please let me know.

Very truly yours,

Kenneth W. Ruthenberg, Jr.  
kwr@seethebenefits.com

KWR/da

cc: Richard Johnson

BS0001.010  
20T3538.DOCX

**CHANG RUTHENBERG & LONG** <sup>PC</sup>  
EMPLOYEE BENEFITS LAWYERS

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