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August 21, 2012

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

Re: McKeany-Flavell Company, Inc. Shareholder
Retirement Benefit Agreement; McKeany-Flavell
Company, Inc. Performance Award Program;
McKeany-Flavell Company, Inc. Years of Service
Benefit Plan

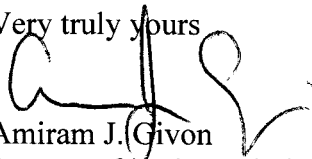
To the Administration:

Enclosed are an original and one copy of the statement described in Department of Labor Regulations Section 2520.104-23(b)(1) for the above-referenced "top-hat" plans. Please acknowledge receipt by date-stamping the enclosed copy and returning it in the envelope provided.

This filing with respect to the McKeany-Flavell Company, Inc. Shareholder Retirement Benefit Agreement and McKeany-Flavell Company, Inc. Performance Award Program is being made under the Delinquent Filer Voluntary Compliance Program. A form 5500 and check in the amount of \$750.00 payable to the United States Department of Labor is being sent to the DFVCP in Philadelphia, PA, in accordance with the terms of that program.

Please contact the undersigned if there are questions.

Very truly yours


Amiram J. Givon
Attorney for Plan Administrator

Enclosures

cc: Dianne Noroian (via email, with enclosure)
Raymond Washmera (via email, with enclosure)

Premier Counsel to the Food and Beverage Industry

August 15, 2012

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

Re: McKeany-Flavell Company, Inc. Shareholder
Retirement Benefit Agreement; McKeany-Flavell
Company, Inc. Performance Award Program;
McKeany-Flavell Company, Inc. Years of Service
Benefit Plan

To the Administration:

This letter constitutes a statement described in Department of Labor Regulations Section 2520.104-23(b)(1) for the above-referenced plans:

(1) The name and address of the employer is:

McKeany-Flavell Company, Inc.
11 Embarcadero West, Suite 200
Oakland, CA 94607


(2) The employer's EIN assigned by the Internal Revenue Service is 94-1653676.

(3) The employer maintains three plans primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees.

(4) The names of the plans are: the McKeany-Flavell Company, Inc. Shareholder Retirement Benefit Agreement; the McKeany-Flavell Company, Inc. Performance Award Program; and the McKeany-Flavell Company, Inc. Years of Service Benefit Plan.

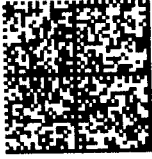
(5) The number of employees in the McKeany-Flavell Company, Inc. Shareholder Retirement Benefit Agreement was six at its outset and is nine currently. The number of employees in the McKeany-Flavell Company, Inc. Performance Award Program is and always has been four. The number of employees in the McKeany-Flavell Company, Inc. Years of Service Benefit Plan is and always has been nine.

McKeany-Flavell Company, Inc., as
Plan Administrator

By: 
Its: President

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08259660



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TO:

WASHINGTON DC 20210



ZIP



(420) 20210



LAW PARTNERS LLP

ONE MARITIME PLAZA, SUITE 1800
SAN FRANCISCO, CA 94111

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