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August 16, 2004

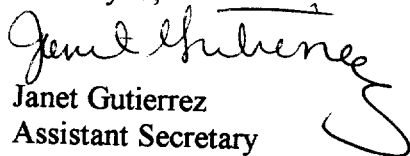
2520043381579

Top Hat Plan Exemption  
Employee Benefits Security Admin  
Room N-1513  
U.S. Department of Labor  
200 Constitution Ave. NW  
Washington, DC 20210

Dear Labor Secretary,

In July of 2004, the California Trucking Association adopted a 457 plan, maintained primarily for the purpose of providing deferred compensation for a select group of highly compensated employees. There is one plan that includes two employees. The Association's address is 3251 Beacon Boulevard in West Sacramento, CA 95691. The Employer Identification Number for California Trucking Association is 95-1028780.

Thank you,

  
Janet Gutierrez  
Assistant Secretary

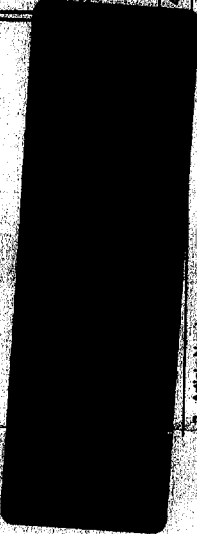


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C.O.D.

2. Article Number

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