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... see the benefits

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January 6, 2006

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

Re: Central California Tomato Growers Co-Op

Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, and pursuant to the Delinquent Filer Voluntary Compliance (DFVC) Program, I am filing this notice on behalf of the unfunded deferred compensation plans that have been adopted by Central California Tomato Growers Co-Op. The employer's name and address are Central California Tomato Growers Co-Op, P.O. Box 696, Merced, California 95341-0696. The employer's federal tax identification number is 94-1144415. The employer maintains the plans as plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains two such plans and the plans cover one employee. Pursuant to the DFVC Program, a Form 5500 is also being filed with the Employee Benefits Security Administration in Atlanta, Georgia. If you need any additional information with respect to the plans, please let me know.

Very truly yours,

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

cc: Timothy McCarthy  
Kelli Anne Martin, APA

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HPS-CA-CCTGCO-457-LIDOL-TopHatDFVC

