

April 27, 2006

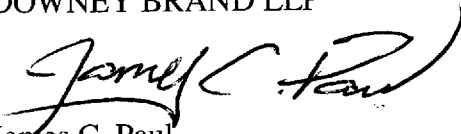
**VIA CERTIFIED MAIL,  
RETURN RECEIPT REQUESTED**Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210Re: **Vellutini Corporation, dba Royal Electric Company**  
Notice re Deferred Compensation Plan – Tophat Filing  
Client-Matter No. 37071.00000

Ladies/Gentlemen:

Enclosed for filing is Vellutini Corporation, dba Royal Electric Company's notice dated April 26, 2006, regarding its Deferred Compensation Plan.

Very truly yours,

DOWNEY BRAND LLP

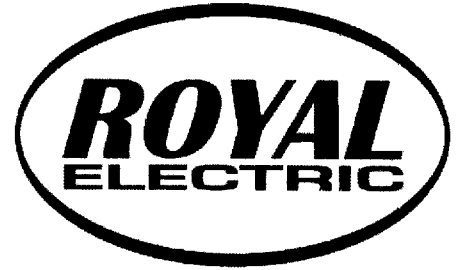
  
James C. Paul

JCP:SCF

Enclosure

cc: Mr. L. Frank Vellutini, President/Vellutini Corporation, dba Royal Electric Company  
Mr. Larry Hansen

06 MAY -3 PM 2:33



April 26, 2006

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

Notice RE Deferred Compensation Plan  
Tophat Filing

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following with respect to its plan(s) of deferred compensation.

1. Name and Address of Employer:

Vellutini Corporation doing business as Royal Electric Company  
3131-52nd Avenue  
P.O. Box 231430  
Sacramento, CA 95823-1430

2. Federal Employer Identification No. 94-2422340.

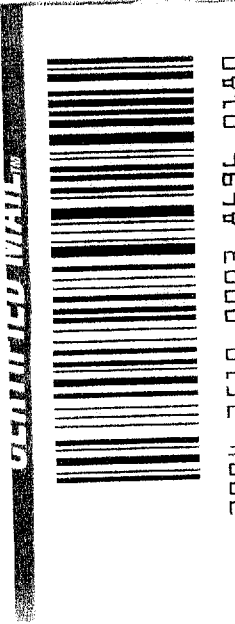
3. The Employer maintains one deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. Eight (8) employees are covered by the plan.

Very truly yours,

**VELLUTINI CORPORATION**  
dba **ROYAL ELECTRIC COMPANY**

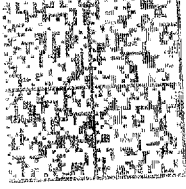
By: *L. Frank Vellutini*  
L. Frank Vellutini  
President



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**DOWNEY BRAND**  
ATTORNEYS LLP

555 Capitol Mall, 10th Floor  
Sacramento, CA 95814



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**Via Certified Mail, Return Receipt  
Requested**  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue NW, Room N-1513  
Washington, DC 20210