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U.S. DEPT. OF LABOR
OFFICE OF DISCLOSURE

CORPORATE:
25920 Eden Landing Road
Hayward, CA 94545
Phone: 510.784.0110
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www.rfmacdonald.com

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August 21, 2006

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SAN DIEGO

Secretary of Labor

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

Re: R. F. MacDonald Co. Supplemental Retirement Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the R. F. MacDonald Co. Supplemental Retirement Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: R. F. MacDonald Co.
Employer Address: 25920 Eden Landing Road, Hayward, CA 94545

2. Employer's Employer Identification Number - 94-1562199

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.



R.F. MacDonald Co.

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U. S. Department of Labor
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4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately 13.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed self-addressed and stamped envelope.

Very truly yours,

Employer: R. F. MacDonald Co.

By: 
James T. MacDonald, President

CERTIFIED MAIL™



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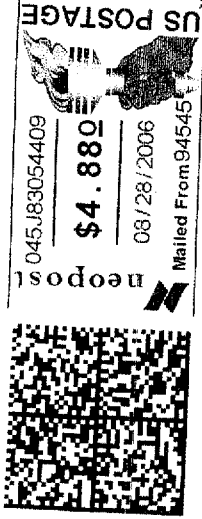
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25920 Eden Landing Road
Hayward, CA 94545-3816

**SECRETARY OF LABOR
TOP HAT PLAN EXEMPTION
PENSION & WELFARE BENEFITS ADMINISTRATION
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210**

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