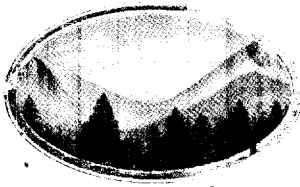


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BANK  
OF THE  
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April 5, 2007

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N 5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

To Whom It May Concern:

Pursuant to Department of Labor Regulation 2520.104 23, the following information is being provided regarding a nonqualified Salary Continuation Plan and Split Dollar Insurance Plan and Bank Owned Life Insurance sponsored by our organization for a select group of management or highly compensated employees.

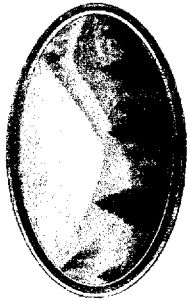
1. Name of employer: Bank of the Sierra
2. Mailing address of employer: 86 N. Main St., Porterville, CA 93257
3. Employer's Federal Identification Number (EIN): 94-2431437
4. Number of plans maintained: 1
5. Number of participants: 4
6. Date plan was implemented: January 1, 2007

We will provide plan documents upon request, in accordance with ERISA Section 104(a)(1). Please contact us if you have any questions on any of the above information.

Sincerely,

Bank of the Sierra

By: Kenneth R. Taylor, Plan Administrator



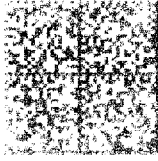
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P.O. Box 1980  
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