

PATRICIA COCHRAN  
CHIEF FINANCIAL OFFICER

07 APR 24 AM 11:30

April 13, 2007

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: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Vision Service Plan
2. Employer Address: 3333 Quality Drive, Rancho Cordova, CA 95670
3. Employer EIN: 94-1632821
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select management or highly compensated employee.
5. Number of Plans: 1
6. Number of Employees in each Plan(s): 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

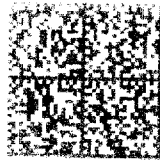
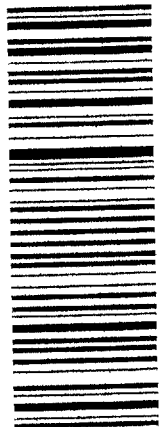
Patricia Cochran



Passion for

P.O. Box 997100, SACRAMENTO, CALIFORNIA 95899-7100

7001 2510 0002 0592 3726



UNITED STATES POSTAGE  
\$04.64  
PERMIT NO. 7000  
SAN FRANCISCO, CA  
MAILED FROM ZIP CODE 94117

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

2021040000