

WALDHEGER • COYNE
A Legal Professional Association

September 28, 2007

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

U.S. Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Ave., N.W., Room N-5644
Washington, D.C. 20210

07 OCT -9 AM 8:54

Re: Mark Seeding Services, Inc.

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

The following information is required by the regulation:

1. Employer's name: Mark Seeding Services, Inc.
2. Employer's address: 9662 New Hope Road
Galt, California 95632
3. Employer's EIN: 68-0015555
4. Number of Plans: 4
5. Employees covered: 4

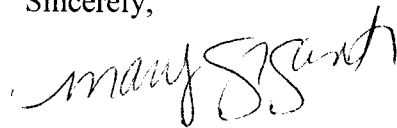
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The corporation is a corporation organized under the laws of the state of California. The following key employees have entered into a deferred compensation agreement under which each is paid a share of amounts received by the company for services rendered by him prior to termination of employment. There is no funding of this payment.

Beau J. Fife
Jason P. Ramirez
Kevin D. Donahue
Timothy H. Wolken

If further information is needed, please contact me.

Sincerely,



Mary J. Giganti

MJG:LP

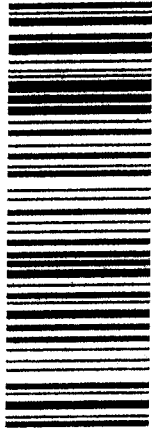
cc: Mr. Robert A. Mark
Mr. Evan Rhodes

LP: Z:\A\BRC\MARK\ 20070927001.001.DOC

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