

*... see the benefits*

620 Coolidge Drive, Suite 350 • Folsom, California 95630-3184 • www.seethebenefits.com • Telephone: 916/357/5660 • Fax: 916/357/5644

January 9, 2008

*Via Certified Mail*

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: Gayle Manufacturing Co., Inc.  
Top-Hat Plan Filing

08 JAN 22 AM 7:16

Dear Sir or Madam:

Pursuant to Department of Labor Regulations section 2520.104-23, as authorized by section 110 of ERISA, this notice is filed on behalf of our client, Gayle Manufacturing Co., Inc., the plan administrator of the Gayle Manufacturing Co., Inc. Phantom Stock Plan.

The information required by the regulations is as follows:

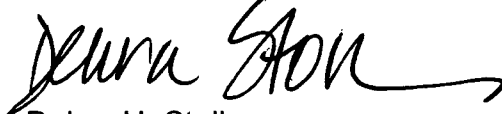
1. The employer is Gayle Manufacturing Co., Inc.
2. The employer's address is:

Gayle Manufacturing Co., Inc.  
P. O. Box 1365  
Woodland, California 95776
3. The employer's identification number is 94-2240460.
4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is an unfunded pension plan and the benefits provided under the plan are paid as needed solely from the general assets of the employer.
5. The employer maintains one such plan that is the subject of this filing, which covers one employee.

Top-Hat Plan Exemption  
January 9, 2008  
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If you need any additional information with respect to either plan, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Debra Stoll", with a long horizontal flourish extending to the right.

Debra H. Stoll  
DHS@seethebenefits.com

DHS/lm

cc: Lisa DeBlasio

GA014.01  
Gayle-ESOP-LIDOL-TopHat-Statement.doc

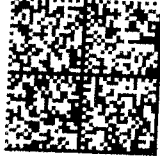
**CHANG  
RUTHENBERG  
& LONG PC**  
EMPLOYEE BENEFITS LAWYERS

620 Coolidge Drive, Suite 350, Folsom, CA 95630-3184

**CERTIFIED MAIL™**



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