



6/17/07 10:10:05

April 11, 2008

Top Hat Plan Exemption, Pension and Welfare Benefits Administration
Room-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DC 20210

Re: Top Hat Nonqualified, Deferred Compensation Plan

To Whom It May Concern:

John F. Otto, Inc., EIN #94-1431805, now maintains as of December 13, 2007, a Top Hat Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only Top Hat Plan in effect and has 1 participant.

Upon request, John F. Otto, Inc. will supply to the Secretary, in compliance with section 104(a)(1) of the Employee Retirement Income Security Act of 1974, a copy of the Top Hat Plan documents.

This letter is required under 29 CFR 2520.104-23 and Section 110 authorizing the Secretary to prescribe an alternative method for satisfying the reporting and disclosure requirement of Part 1 of the Act for Top Hat Plans.

If there are any questions or requirements from the Department of Labor, please contact Mr. Mike Feuz, President.

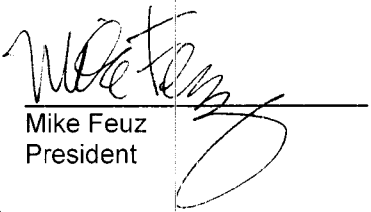
The employer address is as follows:

John F. Otto, Inc.
P.O. Box 2858
Sacramento, CA 95812-2858

Sincerely,

JOHN F. OTTO, INC.

By:


Mike Feuz
President

MF:zc

1717 Second Street
Sacramento CA 95811
TEL 916.441.6870
FAX 916.441.6138

