

Woolf Enterprises

• 7041 N. VAN NESS BLVD., FRESNO, CA 93711 • (559) 226-9292 • (559) 226-9323 FAX

June 11, 2008

Secretary of Labor
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

08 JUN 25 AM 3:26

Re: Deferred Compensation Plan & Long Term Phantom Stock Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the California Valley Land Co., Inc. Deferred Compensation Plan and the Woolf Enterprises Long Term Phantom Stock Plan (the "Plans"), sponsored and maintained by the California Valley Land Co., Inc. (the "Employer"), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations section.

The following information is provided in accordance with Regulations Section 2520.104-23(b):

1. Name and Address of Employer:

California Valley Land Co., Inc.
7041 N. Van Ness Boulevard
Fresno, California 93711

2. Employer's Employer Identification Number:

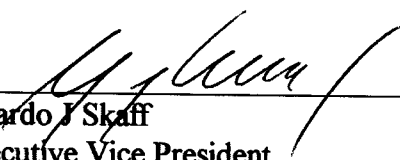
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3. The Employer hereby declares that it maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees in the Deferred Compensation Plan is zero (0), and the number of employees in the Long Term Phantom Stock Plan is eleven (11).

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

CALIFORNIA VALLEY LAND CO., INC.

By: 
Ricardo J Skaff
Executive Vice President

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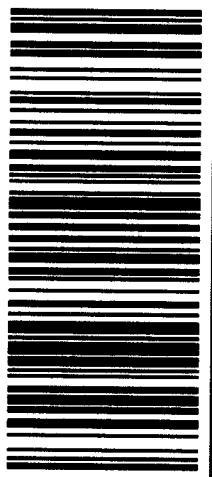

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<p>BETTY GOWENS 559-226-9292 WOOLF ENTERPRISES 7041 N VAN NESS BLVD FRESNO CA 93711</p> <p>SHIP TO: TOP HAT PLAN EXEMPTION - EBSA SECRETARY OF LABOR ROOM N-1513 U.S. DEPARTMENT OF LABOR 200 CONSTITUTION AVENUE, N.W. WASHINGTON DC 20210-0001</p>	<p>LTR</p> <p>1 OF 1</p> <p>MD 201 9-74</p> 	<p>UPS 2ND DAY AIR</p> <p>TRACKING #: 1Z 834 122 02 9812 0671</p> <p>2</p>		<p>BILLING: P/P</p>  <p>UIS 10.1.06. WXP2560 75:0A 01/2008</p> <p>TM</p>
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