

## Mullen &amp; Henzell L.L.P.

ATTORNEYS AT LAW

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July 24, 2008

Top Hat Plan Exemption  
 Employee Benefits Security Administrator  
 Room N-1513  
 U.S. Department of Labor  
 200 Constitution Avenue, N.W.  
 Washington, D.C. 20210

Re: VTC Enterprises

Dear Sir or Madam:

On June 24, 2008, VTC Enterprises, a California corporation, adopted and will now maintain the following unfunded employee pension benefit plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees: the VTC Enterprises 457(b) Plan. The effective date of the plan is July 1, 2008.

The purpose of this letter is to satisfy the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA as set forth in DOL Reg. 2520.104-23.

a. Name and Address of Employer	VTC Enterprises 2445 A Street Santa Maria, CA 93455
b. Employer ID No.	95-2690539
c. Number of plans	1
d. Number of employees covered under plan	5

Very truly yours,

Christine P. Roberts of  
 Mullen & Henzell L.L.P.

CPR:nlh

cc: Tanya Astrosky

Edward C. Thoits

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