



... see the benefits

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

November 10, 2008

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

01/10/09 AM 9:10

Re: California Ammonia Co. Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to Department of Labor Regulations Section 2520.104-23, as authorized by Section 110 of ERISA, we file this notice on behalf of the plan administrator with respect to the above-referenced deferred compensation plan. We provide the information required by the regulations as follows:

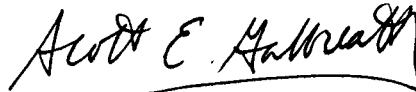
- 1. The employer is: California Ammonia Co.
- 2. The employer's address is: 212 Frank West Circle, Suite E  
Stockton, CA 95206
- 3. The employer's identification number is: 94-6060816
- 4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- 5. The employer maintains one such plan that covers three (3) employees.

Please acknowledge receipt of this letter by stamping the enclosed copy with the date received; then return the stamped copy to our office in the pre-paid self-addressed envelope provided.

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If you require any additional information with respect this plan, please contact me at your convenience.

Very truly yours,

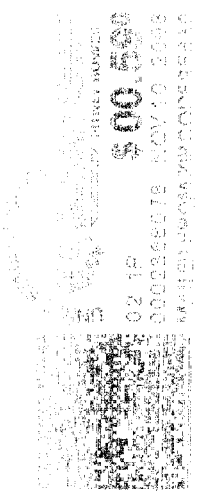
A handwritten signature in black ink that reads "Scott E. Galbreath". The signature is written in a cursive style and is underlined with a single horizontal line.

Scott E. Galbreath  
SEG@seethebenefits.com

JSZ/jn  
Enclosure  
cc: Robert C. Brown  
CA111.01  
Calamco-LtrDOL-NQDC-TopHatStmt.doc



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