

**PIETZSCH, BONNETT & WOMACK, P.A.**

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**LISA WOMACK**  
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January 12, 2009

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

Re: Establishment of Top Hat Plan

Dear Sir/Madam:


Pursuant to Department of Labor Regulation Section 2520.104-23, we are submitting the following declarations on behalf of the Companies listed below for the purpose of satisfying the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

On December 30, 2008 the related Companies listed below, whose address is 701 W. 16th Street, Suite 101, Yuma, AZ 85364, adopted the Skyview Affiliated Companies' 409A Deferred Compensation Plan ("Plan"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<b>Company</b>	<b>Employer Identification Number</b>
Skyview Cooling, Inc.	84-0600609 — 7
Skyline Potato Company, Inc.	84-1149545 — 0
J-V Farms, Inc.	86-0617518 — 7
Promotora Agricola El Toro, USA, L.L.C.	86-0840383 — 0
Southern Colorado Farms, L.L.C.	56-2343909 — 1

The effective date of the Plan is January 1, 2009, and approximately 15 employees have been selected to participate in the Plan.

Sincerely,



Lisa Womack

cc: Terre Catanzaro  
John Cahill

Piezsch, Bonnett & Womack  
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Phoenix, AZ 85004

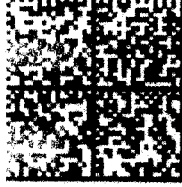
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