

December 29, 2008

09:27:41

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

Re: Killam Oil Co., Ltd.

Dear Sir or Madam:

In accordance with the requirements of the Employee Retirement Income Security Act of 1974 and Department of Labor Regulations Section 2520.104-23, we are reporting the following information with respect to the following unfunded deferred compensation plans adopted by the following employer for a select group of management or highly compensated employees:

NAME AND ADDRESS OF EMPLOYER:

Killam Oil Co., Ltd.
4320 University Blvd.
Laredo, Texas 78041

EMPLOYER IDENTIFICATION NUMBER: 74-2214450

NUMBER OF PLANS AND NUMBER OF PARTICIPANTS IN EACH:

One (1) Deferred Compensation Plan with one (1) Participant

Killam Oil Co., Ltd. maintains the above described plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was adopted by the company on December 29, 2008.

Sincerely,



Mike Drake

Killam Oil Co., Ltd.
16414 San Pedro, Suite 920
San Antonio, TX 78232



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