

EBSA/PUBLIC DISCLOSURE
Jennifer Krengel
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July 9, 2009

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

Re: **Deferred Compensation Plan – Top Hat Filing**

Dear Ladies and Gentlemen:

Pursuant to 29 C.F.R. §2520.104-23, we are making this filing on behalf of our client, Mariani Packing Co., Inc., with respect to its deferred compensation plans:

1. Name and Address of Employer:

Mariani Packing Co., Inc.
500 Crocker Drive
Vacaville, CA 95688

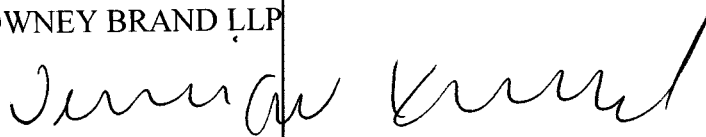
2. Federal Employer Identification No. 94-2830833

3. The Employer has established two deferred compensation plans that are unfunded arrangements maintained primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. Eight employees are covered by one of the plans, and one employee is covered by the other plan.

Very truly yours,

DOWNEY BRAND LLP


Jennifer G. Krengel

cc: Mark A. Mariani
Christine Gieseke

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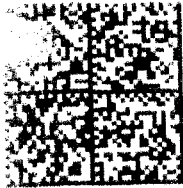
DOWNEY BRAND
ATTORNEYS LLP

621 Capitol Mall, 18th Floor
Sacramento, CA 95814

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