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Solar Turbines

A Caterpillar Company

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2009 S

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Solar Turbines Incorporated

2200 Pacific Highway
San Diego, CA 92101
Tel: (619) 544-5000
Fax: (619) 544-2832

September 22, 2009

VIA Certified Mail

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

Re: Statement Filed under Section 2520.104-23 of the Department of Labor Regulations

Dear Sir or Madam:

This letter constitutes a statement as described in Section 2520.104.26 of the Department of Labor Regulations under the Delinquent Filer Voluntary Compliance Program ("DFVC Program"). The following information regarding Solar Turbines Incorporated, a wholly owned subsidiary of Caterpillar Inc., and its top hat plans is provided in accordance with the above referenced regulation:

1. Employer Name and Address
Solar Turbines Incorporated
2200 Pacific Highway
San Diego, CA 92101-1745
2. Employer Identification Number: 95-3621514
3. Solar Turbines Incorporated maintains the European Foreign Service Employees top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees in this plan is 30.

As required under the DFVC Program, the latest Form 5500 for the above-named plan along with a check made payable to the U.S. Department of Labor in the amount of \$750 were sent to the DFVC Program at the Employee Benefits Security Administration.

If you require any further information, please contact the undersigned at (619) 544-5906.

Very truly yours,



Katherine T.L. Wren
Attorney
Legal Services Division

cc: Sharon Barber
file

Solar Turbines

A Caterpillar Company

Solar Turbines Incorporated
P.O. Box 85376
San Diego, CA 92186-5376



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RETURN RECEIPT REQUESTED



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U.S. Department of Labor

Top Plan Hpt Exemption

Employee Benefits Security Administration

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Washington, D.C. 20210

