

THE CICOTTE LAW FIRM, LLC
 ERISA AND EMPLOYEE BENEFITS + CORPORATE



George F. Cicotte, Attorney

May 9, 2011

VIA U.S. MAIL

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

RE: Borton & Sons, Inc. Executive Deferral Plan

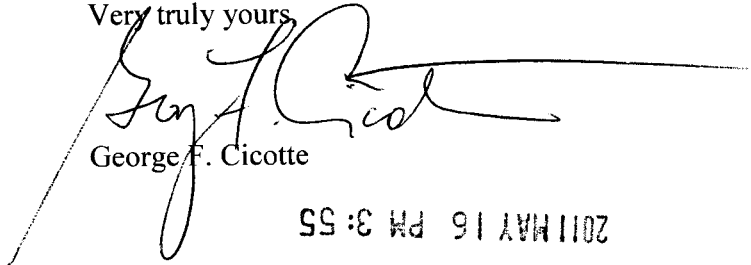
Dear Secretary:

This letter provides the information required by 29 CFR §2520.104-23 as an alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for certain pension plans covering a select group of management or highly compensated employees. As required by the regulation, we provide the following information:

1. Employer Name: Borton & Sons, Inc.
2. Employer Address: 2550 Borton Road, Yakima, WA 98903
3. EIN assigned by the IRS: 91-0859370
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of plans maintained: One
6. Number of Employees in the plan: Two

The Employer will provide the plan document to the Secretary upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,


 George F. Cicotte

GFC:vlv
 cc: Borton & Sons, Inc.

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ERISA/PUBLIC DISCLOSURE

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THE CICOTTE LAW FIRM LLC
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FIRST CLASS