

2520122140171

TELEPHONE
(916) 641-6100

DAVID M. DELEHANT
Attorney at Law

1555 RIVER PARK DRIVE, SUITE 108
SACRAMENTO, CA 95815-4666
Email: dmdelehant@yahoo.com

FACSIMILE
(916) 641-6700

May 31, 2012

**Certified Mail,
Return Receipt Requested**

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Top Hat Plan Exemption

Dear Madam Secretary:

Pursuant to Department of Labor Regulation Section 2520.104-23, as authorized by Section 110 of ERISA, I am filing this notice on behalf of Inter-State Oil Co. The following information is being provided pursuant to such regulation:

1. The employer is Inter-State Oil Co., a California corporation.
2. The employer's address 8221 Alpine Avenue, Sacramento, CA 95826.
3. The employer's federal employer identification number is 94-2154633.
4. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The employer maintains one (1) such plan, and the plan covers one (1) employee.

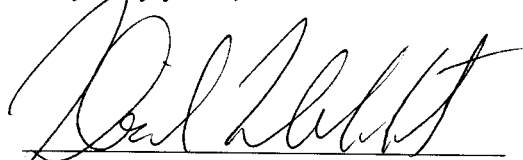
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Secretary of Labor
May 31, 2012
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If you require any additional information with respect to the deferred compensation plan, please feel free to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "David M. Delehant", written over a horizontal line.

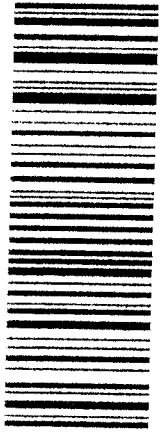
David M. Delehant
Attorney at Law

DMD/lj
cc: Brent W. Andrews

DAVID M. DELEHANT

Attorney at Law

1555 RIVER PARK DRIVE, SUITE 106
SACRAMENTO, CALIFORNIA 95815-4666



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