

PIETZSCH, BONNETT & WOMACK, P.A.

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LISA WOMACK
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November 26, 2012

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

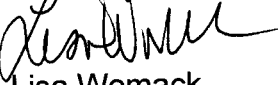
Re: Valle del Sol, Inc. ("Company")
EIN: 86-0251255
Address: 3807 N. 7th Street, Phoenix, AZ 85014

2012 DEC -3 PM 2:35
EBSA/PUBLIC REL

Dear Sir/Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, we are submitting the following declarations on behalf of the above-referenced Company for the purpose of satisfying the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

On November 7, 2012, the Company adopted the Valle del Sol 457(b) Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The effective date of the Plan is December 1, 2012, and approximately two employees have been selected to participate in the Plan.

Sincerely,

Lisa Womack

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