



June 10, 2013

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

2013 JUN 17 PM 2:11
EBSA/PUBLIC RELEASE

Re: Western Engineering Contractors, Inc.
Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of Western Engineering Contractors, Inc. with respect to the above-referenced unfunded deferred compensation plan that became subject to part 1 of title I of ERISA on May 1, 2013. The employer's name and address are Western Engineering Contractors, Inc., 3171 Rippey Road, Loomis, California 95650. The employer's federal tax identification number is 94-2901297. 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. The employer maintains one such plan and the plan covers one employee. If you need any additional information with respect to the plan, please let me know.

Very truly yours,

Kenneth W. Ruthenberg, Jr.
kwr@seethebenefits.com

KWR/da

cc: Don Outlaw

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