

2520130092509



December 12, 2013

Via UPS

United States Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Ave., N. W., Ste N-1513  
Washington, D. C 20210

**RE: Ly Brothers d/b/a Sugar Bowl Bakery Deferred Compensation Plan**

Dear Sir or Madam:

In accordance with Department of Labor Regulation 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Ly Brothers d/b/a Sugar Bowl Bakery (the "Sponsor"), a California corporation, maintains and sponsors a nonqualified Deferred Compensation Plan (the "Plan").
2. The address of the Sponsor is **1963 Sabre Street, Hayward, CA 94545**.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is **94-3170390**.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 8 employees participating in the plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Ly", is written over a white background.

Michael Ly  
Vice President

**UPS CampusShip: View/Print Label**

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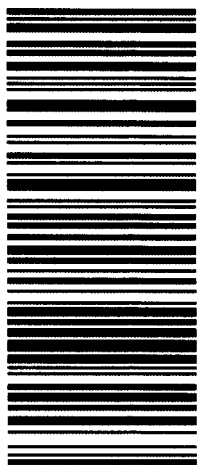

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<p>MICHAEL LY (510) 782-2118 810 SUGAR BOWL BAKERY 1963 SABRE ST HAYWARD CA 94545</p> <p><b>SHIP TO:</b> EMPLOYEE BENEFITS SECURITY ADMIN UNITED STATES DEPARTMENT OF LABOR N. W., STE N-1513 200 CONSTRUCTION AVE. TOP HAT PLAN EXEMPTION WASHINGTON DC 20210-0001</p>	<p><b>MD 201 9-78</b></p> 	<p><b>UPS NEXT DAY AIR</b></p> <p>TRACKING #: 1Z 230 513 01 9334 3362</p> <p><b>1</b></p>		<p>BILLING: P/P</p> <p style="text-align: center;">  </p> <p style="font-size: small; text-align: center;">CS 16.0.33. WXPB90-45 0A 10/2013</p>
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