



January 11, 2016

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EBSA/PUBLIC DISCLOSURE

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: N&N Management Company, Inc. Phantom Stock 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 N&N Management Company, Inc. with respect to the above-referenced unfunded deferred compensation plan that became subject to part 1 of title I of ERISA on December 1, 2015. The employer's name and address are N&N Management Company, Inc., 501 9th Street, Modesto, CA 95354. The employer's federal tax identification number is 47-4798121. 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 five employees. 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/Im  
cc: Robert Metz  
JS0002.015  
22H6477

**CHANG RUTHENBERG & LONG**  
EMPLOYEE BENEFITS LAWYERS

SACRAMENTO  
620 Coolidge Drive, Suite 200  
Folsom, CA 95630-3182  
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