

**CARGILL**

15407 McGinty Road West  
Wayzata, MN 55391-2399  
Mail Address: PO Box 9300  
Minneapolis, MN 55440-9300

2520032902760

U.S. DEPT. OF LABOR  
PWSA/PUBLIC DISCLOSURE  
02 FEB 26 PM 2:08

January 28, 2002

Top Hat Plan Exemption  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

RE: Unfunded Pension Plan for Select Management Employees

To Whom It May Concern:

Regulation 2520.104-23 provides an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Cargill, Incorporated, as administrator of the Top Hat Pension Plan for Select Participants of the Cargill, Incorporated and Associated Companies Salaried Employees' Pension Plan hereby elects that alternative form of compliance.

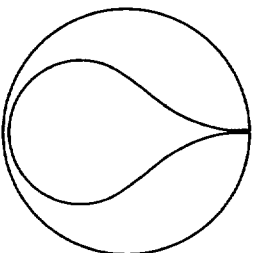
The following information is being provided in order to satisfy the reporting and disclosure provisions of the Part 1 of Title I.

1. The Top Hat Pension Plan for Select Post-2001 Participants of the Cargill, Incorporated and Associated Companies Salaried Employees' Pension Plan is maintained for select employees of Cargill, Incorporated and its subsidiaries and affiliates. The name, address and Employer Identification Number of Cargill, Incorporated is as follows:

Cargill, Incorporated  
15407 McGinty Road West  
Wayzata, MN 55391

Employer Identification Number: 41-0177680

2. This plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.



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3. It is expected that over time there will be approximately 350 Participants in the plan.

Sincerely,

A handwritten signature in black ink, appearing to read 'F. Budde', with a stylized flourish at the end.

Frederick L. Budde

FLB:jn/lbj

Cc: Eugene Zylla, Robin Polencheck  
HR/85

Nancy Siska/Corp Function/Lake {w/enc.}  
Jeanne Y. Smith/Corp Secretary/Lake {w/enc.}

**CARGILL, INCORPORATED  
LAW DEPARTMENT**

PO BOX 5624  
MINNEAPOLIS, MN 55440-5624

EA-818-2098



Top Hat Plan Exemption  
Pension & Welfare Plan Administration, Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

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