

**THE KNOTTS COMPANY, INC.
350 Snyder Avenue
Berkeley Heights, New Jersey 07922**

January 1, 2004

To: 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

From: Employer: The Knotts Company, Inc.
Employer Identification Number: 22-1979142
Address: 350 Snyder Avenue, Berkeley Heights, NJ 07922

This document constitutes the statement required by 29 C.F.R. §2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to The Knotts Company, Inc. Deferred Compensation Agreement maintained by the above employer.

The number of participants in this plan is as follows: Plan 1: 001.

Signed By:



Richard L. Howe, President

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COUNSELLORS AT LAW
26 COLUMBIA TURNPIKE
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April 28, 2004

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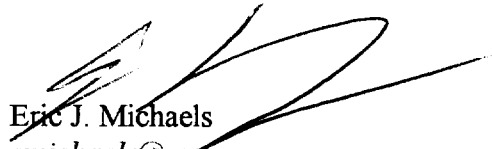
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RE: The Knotts Company, Inc.
Deferred Compensation Agreement
Our File No.: 6039-2

Dear Sir or Madam:

On behalf of our client, the above named corporation, we enclose a letter of notification of Deferred Compensation Agreement. Please contact us if you have any comments or questions regarding the enclosed.

Sincerely,


Eric J. Michaels
emichaels@wsmesq.com

EJM/gs

cc: Richard L. Howe

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