



2520005097129

Lancaster Colony Corporation
37 West Broad Street
Columbus, Ohio 43215-4177
614/224-7141
FAX 614/469-8219

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

March 7, 2005

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Lancaster Colony Corporation
EIN: 13-1955943

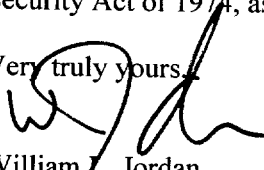
Gentlemen:

This statement is filed with you in compliance with Section 2520.104-23 of Title 29 of the Code of Federal Regulations. The undersigned employer, an Ohio corporation, hereby declares to you that it has established an unfunded nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Lancaster Colony Corporation and its subsidiaries. This plan was established on February 23, 2005, effective as of April 1, 2005, and currently has sixteen (16) executive employee participants.

Executive employees who are selected by the plan's committee are the only employees of Lancaster Colony Corporation who will participate in or receive benefits from this unfunded nonqualified deferred compensation plan.

The undersigned will furnish copies of the unfunded nonqualified deferred compensation plan to the Secretary of Labor upon his request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,


William L. Jordan
Corporate Counsel

WLJ:ps

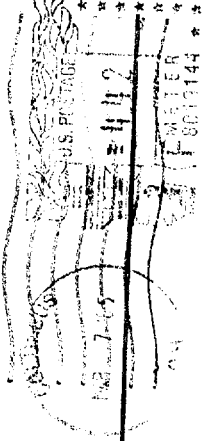
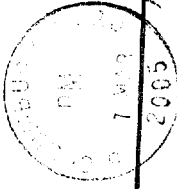


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ULTRAFINE MAIL



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