

FERRERO

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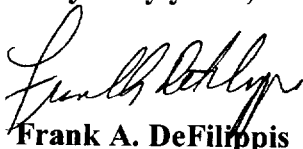
April 11, 2005

**SECRETARY OF LABOR
TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, DC 20210**

Dear Sir/Madam:

**Please find enclosed a Top Hat Registration Statement of Ferrero U.S.A., Inc.
Should you have any questions or require additional information; please feel free to
contact me.**

Very truly yours,



**Frank A. DeFilippis
Director of Management Services**

January 12, 2005

TOP HAT PLAN REGISTRATION STATEMENT
Pursuant to 29 C.F.R. § 2520.104-23

1. **Name of Employer:** Ferrero USA, Inc.
2. **Address of Employer:** 600 Cottontail Lane
Somerset, New Jersey 08873
3. **Employer ID Number:** [13-2637756]
4. **Top Hat Plan:** Ferrero USA, Inc.
Deferred Compensation Agreement entered into with
Michael F. Gilmore
5. **Number of Employees Covered Under the Plan:** One
6. Ferrero USA, Inc. maintains the above-named top hat plan primarily for the purpose of providing deferred compensation for a select group of management or a highly compensated employee. [Ferrero USA, Inc. does not maintain any other such plans.]

FERRERO USA, INC.

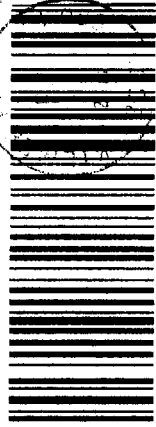
By: *Franklin P. Filippini*

Title: *Director of Management*

FERRERO

FERRERO U.S.A., INC.
600 COTTONTAIL LANE, SOMERSET, NJ 08873

VENTURED MAIL™



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*Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
US Dept of Labor
300 Constitution Avenue NW
Washington, DC 20210*

