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*McIlhenny Company*

ESTABLISHED 1868

*Avery Island, Louisiana 70513 / Telephone 318-365-8173*

MANUFACTURERS OF  
**TABASCO**<sup>®</sup>  
BRAND PRODUCTS

February 29, 2000

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

RE: Notice of Top-Hat Plan

Gentlemen:

The following is a statement authorized under Section 2520.104-23 of the Regulations issued by the Department of Labor under the Employee Retirement Income Security Act of 1974:

Name and Address of Employer: McIlhenny Company, Avery Island, Louisiana 70513

Employer's EIN: 72-0256940

The Employer has established and is maintaining a plan that has for its purpose the provision of deferred compensation for "a select group of management or highly-compensated employees of the Employer."

The name of the plan is the McIlhenny Company Supplemental Executive Retirement Plan. The plan was adopted January 28, 2000, and has at this time only two participants. It is expected at a later time the plan will cover other participants.

Sincerely,

Cecil Hymel  
Vice President, Administration

CH/cdi



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