



American Crystal
Sugar Company

05 OCT 14 AM 10:55

October 7, 2005

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir or Madam:

On August 24, 2005, American Crystal Sugar Company adopted the 2005 Long-Term Incentive Plan (the "Plan"), which provides deferred compensation benefits to certain key employees. The Plan provides that deferred compensation benefits become payable upon such employee's separation from service, death or upon certain other events described in the Plan.

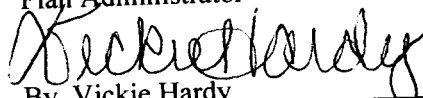
American Crystal Sugar Company believes that the Plan constitutes a "pension plan" under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and provides the following information to comply with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees pursuant to 29 C.F.R. § 2520.104-23, under Section 110 of Title I of ERISA.

- | | | |
|----|---|---|
| 1. | Name and address of the Employer: | American Crystal Sugar Company
101 Third Street North
Moorhead, MN 56560-1952 |
| 2. | Employer Identification Number: | 84-0004720 |
| 3. | American Crystal Sugar Company maintains one or more plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees. | |
| 4. | Number of such plans and the number of employees who participate in each plan: | |
| | <u>Number of Plans</u> | <u>Number of Employees</u> |
| | 7 | 1, 5, 5, 9, 1, 1, 1 |

If you have any questions with regard to this filing, please contact the undersigned.

Very truly yours,

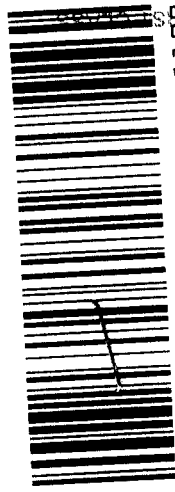
AMERICAN CRYSTAL SUGAR COMPANY
Plan Administrator


By Vickie Hardy

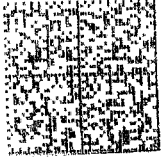


American Crystal Sugar Company

Corporate Headquarters
101 North Third Street
Moorhead, MN 56560-1990



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