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**R. Michael Sanchez**  
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January 3, 2006

**VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

Re: DFVCP – Top Hat Plan – Royal Crest Dairy, Inc.  
EIN: 84-0534204, PIN: 888

Dear Sir or Madam:

Pursuant to the Delinquent Filer Voluntary Compliance Program, 67 Fed. Reg. 15052 (March 28, 2002), please find the enclosed “top hat” plan statement described in § 2520.104-23. In accordance with the provisions of the program, we simultaneously are submitting a Form 5500 to the DFVCP Program in Atlanta, with a check in the amount of \$750.00. If you have any questions regarding this submission please call.

Sincerely,



R. Michael Sanchez

RMS/ccb  
Enclosure  
cc: Howard Lutz

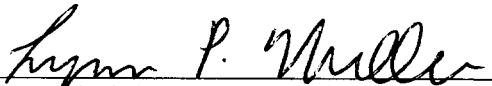
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DFVCP APPLICATION  
ROYAL CREST DAIRY DEFERRED COMPENSATION ARRANGEMENTS  
EIN: 84-0534204  
PIN: 888

“TOP HAT” PLAN STATEMENT PURSUANT TO DOL REGULATION § 2520.104-23

Pursuant to Section 4.03(b) of the Delinquent Filer Voluntary Compliance Program Final Rule, published in the Federal Register on March 28, 2002, this statement contains the information requested in Department of Labor Regulation Section 2520.104-23. Notice hereby is given that Royal Crest Dairy, Inc. adopted deferred compensation arrangements for the benefit of a select group of management or highly compensated employees. The information requested by that regulation is as follows:

1. Name and Address of Employer: Royal Crest Dairy, Inc.  
350 S. Pearl St.  
Denver, CO 80209
2. Employer's EIN: 84-0534204
3. Declaration: The employer hereby declares that the plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains approximately three such plans and those plans benefit approximately three employees.

ROYAL CREST DAIRY, INC.  
  
\_\_\_\_\_  
Plan Administrator