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January 31, 2006

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
Room N 5644
200 Constitution Avenue, N.W., Suite N-1513
Washington, D.C. 20210

Dear Sirs:

In accordance with Department of Labor regulation section 2520.104-23, the information set forth below is intended to satisfy the reporting and disclosure requirements set forth therein:

1. Name of Employer - - Phibro Animal Health Corporation
2. Address of Employer - - 65 Challenger Road
Ridgefield Park, NJ 07660
3. Employer Identification Number - - 13-1840497
4. The Employer maintains the Phibro Animal Health Corporation Retirement Income and Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Plan set forth in 4 above is the only such plan maintained by Phibro Animal Health Corporation.
6. Number of Employees in the Plan: 5

Please acknowledge receipt of this letter by stamping the extra copy enclosed and returning it in the envelope provided.

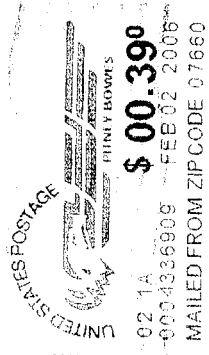
Sincerely yours,



David C. Storbeck
Vice President, Finance and Treasurer

Phibro
ANIMAL HEALTH
CORPORATION

65 Challenger Road, Third Fl.
Ridgefield Park, NJ 07660



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