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April 18, 2006

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
7003 2260 0005 0888 2306

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

06 APR 26 PM 3:44

Re: Employer: Lindt & Sprüngli (USA), Inc.
EIN: 13-2522202
Plan: Lindt & Sprüngli (USA), Inc. Deferred Compensation Plan

Dear Sir or Madam:

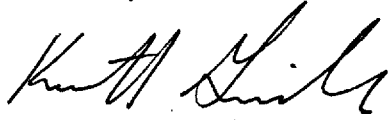
Pursuant to Department of Labor Regulation Section 2520.104-23, we are, on behalf of the plan administrator of the Lindt & Sprüngli (USA), Inc. Deferred Compensation Plan, filing this statement:

1. The name and address of the employer is Lindt & Sprüngli (USA), Inc. (the "Employer"), P.O. Box 276, One Fine Chocolate Place, Stratham, NH 03885-0276.
2. The employer identification number of the Employer is: 13-2522202.
3. The Employer has established the Lindt & Sprüngli (USA), Inc. Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Plan was established effective January 1, 2006.
5. The Plan is the only "top hat" plan maintained by the Employer.
6. There are fifteen employees participating in the Plan.

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Please contact me at the telephone number or address shown above if you require any additional information with respect to the Employer's top hat plan.

Sincerely,



Kenneth F. Ginder

KFG/kag

cc: Emily Hammond

P:\bc Coleman\Lindt & Sprungli\DOLtophatfiling.doc

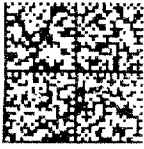
VERIFIED MAIL™

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Attorneys at Law

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Portland, Maine 04112-0586



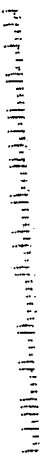
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