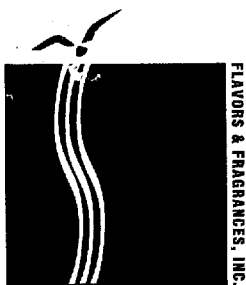


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BLUE PacificTM

The Essence of ImaginationTM

November 8, 2006

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

Re: Unfunded Deferred Compensation Plan

Dear Sir or Madam:

This notice is intended to satisfy the requirements of the Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

Blue Pacific Flavors and Fragrances, Inc. maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this plan is the Blue Pacific Flavors and Fragrances, Inc. 2006 Deferred Compensation Plan. The number of employees who are participants in the plan is to be determined, but is estimated not to exceed six. Blue Pacific Flavors and Fragrances, Inc does not maintain any other plans of this type.

The address of Blue Pacific Flavors and Fragrances, Inc. is 1354 South Marion Court, Industry, CA, 91745. The employer identification number of Blue Pacific Flavors and Fragrances, Inc is 88-0296175.

If you have any questions with regard to this matter or require any other information, please give me a call at 626-934-0099.

Very truly yours,

Donald F. Wilkes
President & CEO

