

ANSAC

15 Riverside Avenue, Westport, CT 06880

THOMAS G. DULLINGER
EXECUTIVE VICE PRESIDENT
CHIEF FINANCIAL OFFICER

January 15, 2007

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RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

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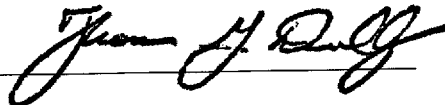
Re: Top Hat Filing for American Natural Soda Ash Corporation Executive
Deferred Compensation Plan (the "Deferred Compensation Plan")

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, American Natural Soda Ash Corporation (the "Company") is hereby availing itself of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, with respect to the Deferred Compensation Plan. The Company's address is set forth above and its EIN is 06-1073279. The Company currently maintains two plans, namely, the Deferred Compensation Plan and the Supplemental Savings Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Deferred Compensation Plan currently covers one employee and the Supplemental Savings Plan currently covers four employees.

American Natural Soda Ash Corporation

By: _____



Name: Thomas G. Dullinger
Title: Executive Vice President and Chief Financial Officer

cc:

Jay Fenster, Esq.



15 Riverside Avenue
Westport, CT 06880, US



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ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, D.C. 20210

