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May 7, 2007

07/07/14 PM 2:03

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

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: Finlandia Cheese Inc. Deferred Compensation Plan

Dear Sir or Madam:

Finlandia Cheese Inc. (the "Company"), (EIN # 22-3577462), hereby notifies you of its adoption of the Finlandia Cheese Inc. Deferred Compensation Plan (the "Plan") on February 1, 2007, effective as of July 1, 2006. The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently, the Plan covers three (3) employees. Please let us know if you have any questions or require additional information relating to the Plan.

Sincerely,

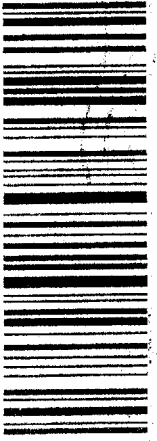
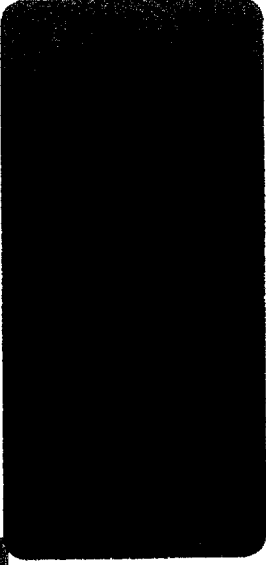
Christopher M. Franco
Plan Administrator
Finlandia Cheese Inc.
2001 Route 46, Suite 303
Parsippany, NJ 07054

Certified Mail No.: 7003 1680 0006 8865 6523**FINLANDIA CHEESE INC.**

DC #304944 v1

2001 Route 46, Suite 303 Parsippany, NJ 07054 Tel: (973) 316-6699 Fax: (973) 316-6609

REGISTERED MAIL™



7003 1680 0006 8865 6523

FINLANDIA CHEESE INC

2001 Route 46, Suite 303
Parsippany, NJ 07054



TOP HAT EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N - 1513
U.S. DEPT OF LABOR
200 CONSTITUTION AVE, N.W.

WASHINGTON D.C. 20540
RETURN RECEIPT
REQUESTED



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