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EMERALD FOODS, INC.
DIAMOND FOODS L.L.C.

DONALD L. FEINSTEIN
Chairman of the Board

**Alternative Reporting And Disclosure Statement
For Nonqualified Deferred Compensation Plans**

07 JUN 11 PM 2:30

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

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: Emerald Foods Inc.
2. The mailing address of the Employer is: 8181 N. Stadium Drive, Suite 100
Houston, TX 77054
3. The Employer Identification Number is: 76-0339940
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:
One Plan covering 4 Eligible Employees.
6. The Employer will provide a copy of the agreement(s) to the office of Employee Benefits Security Administration upon request.

Emerald Foods Inc.
A Texas Corporation

By: Donald Feinstein, Ch of Bd
Authorized Person

Dated: May 21, 2007

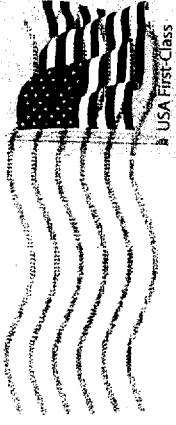
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EMERALD FOODS, INC.
1328 Dublin Rd., Suite 102
Columbus, OH 43215



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