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November 16, 2007

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

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Re: Employer: Ensign-Bickford Industries, Inc.
EIN: 06-0876668
Plans: Ensign-Bickford Industries, Inc. Deferred Compensation Restoration Plan

Dear Sir/Madam:

This letter is intended to meet the alternative method of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as set forth at 29 C.F.R. § 2520.104-23, for pension plans for a select group of management or highly compensated employees.

Ensign-Bickford Industries, Inc. has adopted the Ensign-Bickford Industries, Inc. Deferred Compensation Restoration Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan covers nine (9) employees.

Sincerely,



Bruce B. Barth

cc: Denise Grant



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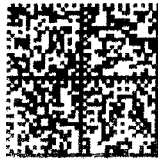
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