

08 FEB 12 AM 4:26

2520082042130

Date: January 21, 2008

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: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23 (b), we provide the following information:

1. Employee Name: Kayem Foods, Inc.
2. Employee Address: 75 Arlington Street, Chelsea, MA 02150
3. Employee EIN: 04-2050089
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One
6. Number of Employees in each Plan(s): Two

The Employer will provide plan documents to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,



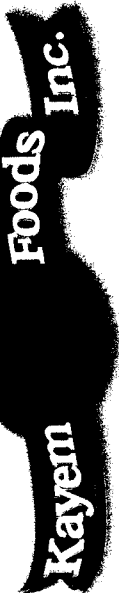
Jon Bartholomew
Kayem Foods, Inc.



KAYE MASKRUSICE

KAYE M FOODS

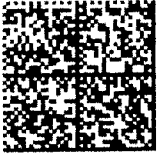
75 ARLINGTON ST.
CHESTER MA 02150



GENINFORMATS™



7003 2260 0004 2675 6208



TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVE. N.W.
WASHINGTON, D.C. 20210



10111100101011100101