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**Maryon Gray**  
 Assistant General Counsel

April 1, 2008

Top Hat Plan Exemption  
 Employee Benefits Security Administration  
 Room N-5644  
 U.S. Department of Labor  
 200 Constitution Avenue, N.W.  
 Washington, D.C. 20210

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This notice is filed in compliance with DOL Reg. § 2520.104-23.

Employer:  
 Oil-Dri Corporation of America  
 410 N. Michigan Ave.  
 Chicago, IL 60611

Tax ID: 36-2048898

Effective January 1, 2008, the Employer adopted the Oil-Dri Corporation of America 2005 Deferred Compensation Plan. This is a top hat plan intended to defer compensation for a select group of management or highly compensated employees.

The Employer maintains four top-hat plans. These plans and the number of employees participating in each are shown below. Please be advised that the deferred compensation plans (the first three of the list below) are successor plans, listed in order from most recent to oldest. Many of the same employees participate in all three (or two of the three) plans. All current deferrals are under the terms of the Oil-Dri Corporation of America 2005 Deferred Compensation Plan.

Plan	Participating Employees
Oil-Dri Corporation of America 2005 Deferred Compensation Plan	8
Oil-Dri Corporation of America Deferred Compensation Plan	10
Oil-Dri Corporation of America Key Employee and Director Deferred Compensation Plan	10
Oil-Dri Corporation of America Supplemental Executive Retirement Plan.	1

If you have any questions, please do not hesitate to contact me at (312) 706-3245.

Sincerely,

Maryon Gray  
 Assistant General Counsel

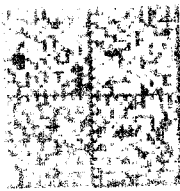
**OILDRI**  
CORPORATION OF AMERICA

410 North Michigan Avenue  
Chicago, Illinois 60611-4213



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