2520090770014

Rousselot
a VION company

Jim Schreiber
Director of Human Resources
2350 Kerper Boulevard
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September 23, 2008

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

2008 SEP -2 AM 9:00

Re: ***Informational Filing Under DOL Reg. Sec. 2520.104-23***

Dear Sir/Madam:

In accordance with DOL Reg. Sec. 2520.104-23, Rousselot, Cin. (the "Plan Sponsor") hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the Plan is the Rousselot, Inc. Executive Plan (the "Plan"). The Plan covers approximately five (5) employees.

The name, address and employer identification number of the Plan Sponsor are:

Rousselot Inc.
Attn: Human Resources Department
2350 Kerper Blvd
Dubuque, Iowa 52001
EIN: 75-3029395

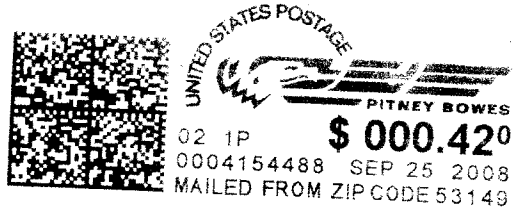
A copy of the Plan will be provided to the Secretary of the Department of Labor upon request.

Respectfully submitted,

On Behalf of Rousselot
Jim Schreiber
Director of Human Resources

Rousselot
a Sobel Company

1231 South Rochester Street
Suite 250
Mukwonago, WI 53149 U.S.A.



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