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*West Liberty Foods*

**DAN WATERS**

VICE PRESIDENT & GENERAL COUNSEL

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October 6, 2008

VIA CERTIFIED MAIL

Secretary of Labor  
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

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Re: West Liberty Foods, L.L.C. Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the West Liberty Foods, L.L.C. Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: West Liberty Foods, L.L.C.  
Employer Address: 228 W. 2<sup>nd</sup> Street, West Liberty, IA 52776
2. Employer's Employer Identification Number – 20-0793410
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or

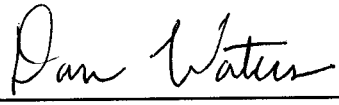
highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately 5.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed self-addressed and stamped envelope.

Very truly yours,

Employer: WEST LIBERTY FOODS, L.L.C.

By: 

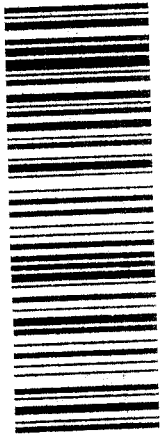
Print Name: Dan Waters

Title: V.P. & General Counsel

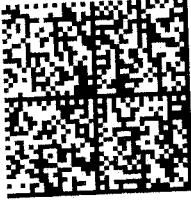
CENTRAL MAIL

*West Liberty*

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