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December 1, 2008

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

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Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. **The name of the employer is:** Foremost Farms USA, Cooperative
2. **The mailing address of the employer is:** E10889A Penny Lane, P.O. Box 111, Baraboo, WI 53913-0111
3. **The employer's federal identification number (EIN) is:** 39-1805431
4. **The number of plans and the number of participants in each plan is:** One plan covering twenty-eight employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Michael McDonald', written in a cursive style.

Michael L. McDonald
Vice President – Human Resources, Safety, Communications

MLM/jsc

CERTIFIED MAIL™



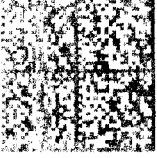
Foremost
F A R M S • U S A

E10889A Penny Lane • P.O. Box 111
Baraboo • WI • 53913-0111

Return Service Requested



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