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January 29, 2009

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

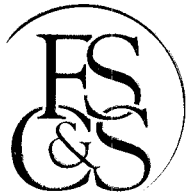
Dear Sir/Madam:

Please let this serve as notice that the employer identified below maintains an unfunded deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is Denali Ingredients, LLC (and its parent, Denali New Berlin, LLC).
2. The employer's address is 4666 Leighton Lakes Drive, Wayland, Michigan 49348.
3. The employer's identification number (EIN) is 20-5449049. This number is the same number as its parent, because the employer is treated as a disregarded entity for federal income tax purposes.
4. The employer maintains a plan identified as the Denali New Berlin, LLC and Denali Ingredients, LLC Supplemental Executive Retirement Plan for the purpose of providing an unfunded deferred compensation benefit for a select group of management and highly compensated employees of the employer.
5. The employer maintains one (1) such plan with one (1) participating employee.

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Top Hat Plan Exemption
Employee Benefits Security Administration
January 29, 2009
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Please contact me if you need any additional information.

Very truly yours,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

A handwritten signature in dark ink, appearing to read 'L. P. VANDEN BOSCH'.

Lynwood P. VandenBosch

LPV:smv

cc: Wallace Blume
June Blume
Neal Glaeser
Roger Steensma

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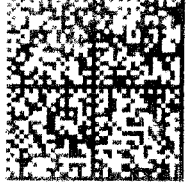
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