



9 APR 2009 11:01

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

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

Re: Top Hat Plan Sponsored by Perdue Incorporated

Dear Sir or Madam:

Perdue Incorporated (the "Plan Sponsor") established the Perdue Incorporated Executive Deferred Compensation Plan (the "Plan"), which is an unfunded, nonqualified pension plan that is intended to be a "top hat" plan as described in DOL Reg. §2520.104-23. The Plan, under which deferrals commenced January 1, 2009, is maintained by the Plan Sponsor primarily for the purpose of providing deferred compensation for a select group of the Plan Sponsor's management or highly compensated employees.

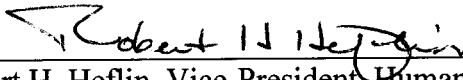
The following information is provided to you in accordance with the alternative reporting requirements set forth in DOL Reg. §2520.104-23(b)(1):

<u>Name of Employer:</u>	Perdue Incorporated
<u>Address:</u>	P.O. Box 1537 Salisbury, Maryland 21802
<u>EIN:</u>	52-0888853
<u>Name of Plan:</u>	Perdue Incorporated Executive Deferred Compensation Plan
<u>Number of Participants:</u>	66

Upon request of the Department of Labor, the Plan Sponsor will furnish the Department with a copy of the Plan, as required by Section 104(a)(1) of ERISA.

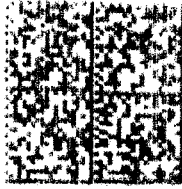
Very truly yours,

PERDUE INCORPORATED

By: 
Robert H. Heflin, Vice-President, Human Resources



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RETURN SERVICES REQUESTED

PERDUE FARMS INCORPORATED
PO. Box 1537, Salisbury, MD 21802-1537

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