

Chicago Meat Authority, Inc.
1120 W. 47th Place
Chicago, IL 60609

April 7, 2009

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

To Whom It May Concern:

The following information is provided pursuant to Department of Labor Regulation Section 2520.104-23, whereby certain unfunded or insured pension plans may satisfy their filing requirements under an alternative method authorized in accordance with Section 110 of the Employee Retirement Income Security Act of 1974.

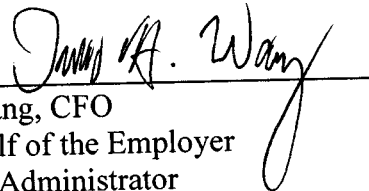
Name of Employer:	Chicago Meat Authority, Inc.
Employer Identification Number:	36-3682301
Address:	1120 W. 47 th Place Chicago, IL 60609
Name of Plan:	Chicago Meat Authority, Inc. Performance Unit Plan
Number of Employees Participating:	5

The above employer maintains the above-named plan primarily for the purpose of providing nonqualified deferred compensation for a select group of management or highly compensated employees.

Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully submitted,



Dan Wang, CFO
on behalf of the Employer
as Plan Administrator

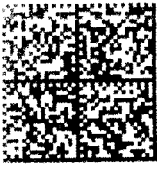
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