

BB

BALCH & BINGHAM LLP

Alabama • Georgia • Mississippi • Washington, DC

James W. King
(205) 226-3467

2520092100393

Attorneys and Counselors
1901 Sixth Avenue North, Suite 1500
P.O. Box 306 (35201-0306)
Birmingham, Alabama 35203-4642
(205) 251-8100
(205) 226-8799 Fax
www.balch.com

(205) 488-5667 (direct fax)
jking@balch.com

00 MAY 11 10:31

May 7, 2009

BY 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: Stratas Foods, LLC Deferred Compensation Plan

Dear Secretary of Labor:

Stratas Foods, LLC (the "Employer"), 1610 Century Center Parkway, Suite 105, Memphis, Tennessee 38143, Employer Identification Number 90-0426828 established an unfunded non-qualified deferred compensation plan for a select group of highly compensated or management employees of the Employer effective as of July 1, 2009, known as the "Stratas Foods, LLC Deferred Compensation Plan." The number of employees eligible to participate in the Plan is twenty-one (21). The Employer does not sponsor any other non-qualified deferred compensation plans.

This statement constitutes an alternative method of compliance with the reporting and disclosure requirements of part 1 of Title I of the Employee Retirement Income Security Act of 1974, as contemplated by the rule set forth at 29 CFR § 2520.104-23.

Please contact us if you need further information.

Sincerely,

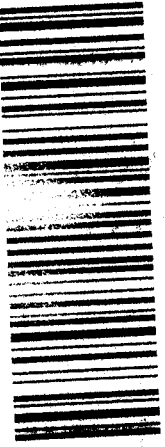

James W. King

cc: Ms. Bonnie Reavy



BALCH & BINGHAM LLP
Alabama • Georgia • Mississippi • Washington, DC

P.O. Box 306
Birmingham, Alabama 35201-0306



7008 2810 0001 1715 6120



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

