

2520100070365



Great Tasting Lunchmeats

EBSA/P:

STAMP:

www.landofrost.com

2009 OCT

AM 6:35

October 16, 2009

VIA REGISTERED MAIL  
RETURN RECEIPT REQUESTED

Top-Hat Plan Exemption  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave N.W.  
Washington, D.C. 20210

Re: Nonqualified Deferred Compensation Plan (the "Plan")

Ladies and Gentlemen:

In recognition of the adoption of the Plan on October 1, 2009, in order to comply with any applicable requirements of the alternative reporting and disclosure method under Section 110 of the Employee Retirement Income Security Act of 1974, as amended, applicable to certain pension plans for a select group of management or highly compensated employees as set forth in Section 2520.104-23 of the U.S. Department of Labor Regulations, the following information is provided by the undersigned:

1. The name of the employer is Land O'Frost (the "Employer"). The Employer is sponsor of the Plan.
2. The mailing address of the Employer is:  
16825 Chicago Avenue  
Lansing, MI 60438
3. The employer identification number 36-2265880.
4. The purposes of the Plan are to encourage the long-term commitment of certain selected key employees by 1) permitting deferrals of base compensation and any bonus in order to provide for retirement and other contingencies and 2) providing a supplemental retirement benefit for select executives.
5. The employer maintains 3 plans of deferred compensation (collectively the Nonqualified Deferred Compensation Plan) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
6. It is estimated that approximately 37 employees are currently eligible to participate in the Plan.

The Employer will provide a copy of the Plan to your office upon request. Please contact the undersigned if you have questions or desire anything further at this time.

Very truly yours,

Land O'Frost

George Smolar  
Chief Financial Officer



Great Tasting Lunchmeats

16850 Chicago Ave.  
Lansing, IL 60438-1190

**CERTIFIED MAIL**



7008 0150 0000 7220 7326

**RETURN RECEIPT  
REQUESTED**

Top-Hat Plan Exemption  
Room N-5644  
U.S. Dept. of Labor  
200 Constitution Ave. N.W.  
Washington, D.C. 20210

