



EBSA/PUBLIC DISCLOSURE

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November 6, 2009

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

Re: Section 2520.104-23 of the Department of Labor Regulations

Dear Reader:

Pursuant to Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, Land O'Lakes, Inc. hereby provides the information required to comply with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23(b)(1) of the Regulations, this statement provides the following information and declaration:

1. The name and address of the employer is as follows:  
  
Land O'Lakes, Inc.  
4001 Lexington Avenue North  
Arden Hills MN 55126
2. The Employer Identification Number assigned by the Internal Revenue Service for the employer is the following:  
  
41-0365145
3. Land O'Lakes, Inc. hereby declares that it maintains six plans or programs of benefits primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The plans or programs and the number of employees participating in them are as follows:

	<u>Plans</u>	<u>Number of Participants</u>
a.	Land O'Lakes, Inc. Cooperative Value Incentive Plan	63
b.	Land O'Lakes, Inc. Non-Qualified Deferred Compensation Plan	120
c.	Land O'Lakes, Inc. Non-Qualified Executive Excess Benefit Plan	36
d.	Individual Employment Agreements with officers or other select, highly compensated employees of Land O'Lakes, Inc.	5
e.	Purina Mills, Inc. Capital Accumulation Plan for Key Employees	17
f.	Alfalfa Team Long-term Incentive and Deferral Plan	3

Respectfully submitted,

LAND O' LAKES, INC.

By: 

Robert Tomaschko

Its: Director, Compensation and Benefits

TRQ:clw

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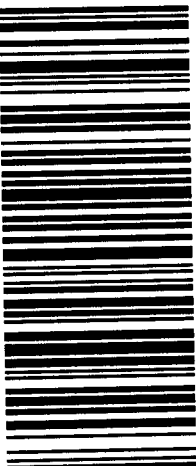

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LTR 1 OF 1	<p><b>SHIP TO:</b>          EMPLOYEE BENEFITS SECURITY ADM          6514812823          U.S. DEPT OF LABOR          NW N-1513          TOP HAT PLAN EXEMPTION          200 CONSTITUTION AVE  <b>WASHINGTON DC 20210-0001</b></p>	<p><b>MD 201 9-74</b></p> 	<p><b>UPS NEXT DAY AIR</b>  <b>1</b></p> <p>TRACKING #: 1Z 562 880 01 9001 4475</p> 	<p>BILLING: P/P</p> <p>Reference #1: 2500</p>  <p>CS 11.8.03. W00E60 96.0A 10/2009 <sup>TM</sup></p>
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