



REGA/PUBLIC DISC  
2009 DEC 17 AM 7:32

The Western Sugar Cooperative  
(Grower Owned)

7555 E. Hampden Ave., Suite 600  
Denver, Colorado 80231  
Telephone: (303) 830-3939

2520100070536

December 10, 2009

Secretary of Labor  
Top Hat Plan Exemption  
Employee Benefit Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

**Re: Top Hat Plan Exemption Statement Filing for The  
Western Sugar Cooperative 2009 Long Term  
Performance and Retention Plan for certain of the  
Company's Employees**

Dear Secretary:

Pursuant to 29 C.F.R. §2520.104-23, this letter will serve as a notice that, with respect to The Western Sugar Cooperative 2009 Long Term Performance and Retention Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan was first adopted on September 30, 2009.

The following information is provided in accordance with Section 2520.104-23(b) of the aforesaid regulations:

1. Name and Address of the Sponsor: The Western Sugar Cooperative  
7555 East Hampden Avenue  
Suite 600  
Denver, Colorado 80231
2. Sponsor's Employer's Identification Number: 87-0658226

3. The Sponsor maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, within the meaning of Sections 201(2), 301(a)(3) and 401(a) of ERISA. As of the date of this letter, there are three participants in the Plan.

U.S. Department of Labor  
Top Hat Filing  
December 10, 2009  
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By filing this Top Hat Plan Exemption Statement, it is the Sponsor's intent to notify the U.S. Department of Labor of the existence of the Plan and to obtain exemption from certain of the reporting and disclosure requirements of ERISA as further specified in 29 C.F.R. §2520.104-23. However, the Sponsor hereby commits to furnish Plan documents to the U.S. Department of Labor upon request.

Very truly yours,

THE WESTERN SUGAR COOPERATIVE

  
\_\_\_\_\_  
Vice President Human Resources



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Top Hat Plan Exemption  
Employee Benefit Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

**Re: Top Hat Plan Exemption Statement Filing for The  
Western Sugar Cooperative Long Term Performance  
and Retention Plan for the Company's President/CEO**

Dear Secretary:

Pursuant to 29 C.F.R. §2520.104-23, this letter will serve as a notice that, with respect to The Western Sugar Cooperative Long Term Performance and Retention Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan was first adopted on October 25, 2004.

The following information is provided in accordance with Section 2520.104-23(b) of the aforesaid regulations:

1. Name and Address of the Sponsor: The Western Sugar Cooperative  
7555 East Hampden Avenue  
Suite 600  
Denver, Colorado 80231
2. Sponsor's Employer's Identification Number: 87-0658226

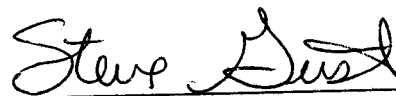
3. The Sponsor maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, within the meaning of Sections 201(2), 301(a)(3) and 401(a) of ERISA. As of the date of this letter, only one individual participates in the Plan.

U.S. Department of Labor  
Top Hat Filing  
December 10, 2009  
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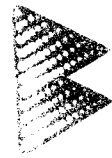
By filing this Top Hat Plan Exemption Statement, it is the Sponsor's intent to notify the U.S. Department of Labor of the existence of the Plan and to obtain exemption from certain of the reporting and disclosure requirements of ERISA as further specified in 29 C.F.R. §2520.104-23. However, the Sponsor hereby commits to furnish Plan documents to the U.S. Department of Labor upon request.

Very truly yours,

THE WESTERN SUGAR COOPERATIVE

A handwritten signature in cursive script, appearing to read "Steve Gust", is written over a horizontal line.

Vice President Human Resources

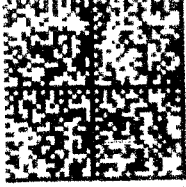


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 (Grower Owned)  
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 TOP HAT PLAN EXEMPTION  
 EMPLOYEE BENEFIT SECURITY  
 ADMINISTRATION  
 ROOM N-5644  
 U.S. DEPARTMENT OF LABOR  
 200 CONSTITUTION AVENUE N.W.  
 WASHINGTON DC 20210