

Domino Foods, Inc.
 One North Clematis Street, Suite 200
 West Palm Beach, FL 33401

Armando A. Tabernilla
 Vice President & General Counsel

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2010 FEB 2



February 12, 2010

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

Re: **Informational Filing Under DOL Reg. Sec. 2520.104-23**

Dear Sir/Madam:

Domino Foods, Inc. (a "Participating Employer"), in compliance with Section 104(a) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and DOL Reg. Section 2520.104-23, is filing this Alternative Reporting and Disclosure Compliance Statement. The Participating Employer is providing the following information to comply with the reporting and disclosure requirements under DOL Reg. Section 2520.104-23(b)(1):

Employer Name, Address
 and EIN:

Domino Foods, Inc.
 One Federal Street
 Yonkers, NY 10702
 58-2601923

Plan Name:

American Sugar Refining, Inc. Deferred Compensation
 Plan (the "Deferred Compensation Plan")

No. of Top Hat Plans

One (1). The Deferred Compensation Plan is maintained by American Sugar Refining, Inc. (the "Plan Sponsor") and the Participating Employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Plan Sponsor and the Participating Employer.

The Plan Sponsor and the Participating Employer established the Deferred Compensation Plan effective as of January 1, 2010.

No. of Employees
Participating in the Plans:

Approximately twenty (20) employees of the Plan Sponsor and the Participating Employer participate in the Deferred Compensation Plan. Seven (7) members of the Board of Directors of the Plan Sponsor also participate in the Deferred Compensation Plan.

Top Hat Statement:

The Plan Sponsor and the Participating Employer maintain the Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Participating Employer hereby represents that it will provide the documents for the above listed plans to the Secretary of Labor upon request as required by ERISA Section 104(a)(6) and DOL Reg. Section 2520.104-23(b)(2) and DOL Reg. Section 2520.104-24(a)(1).

The Participating Employer respectfully requests that the Department of Labor accept this letter as satisfying its reporting and disclosure obligations under Part 1 of Title I of ERISA for the Deferred Compensation Plan.

Please date-stamp the enclosed copy of this letter "Received" and return it to me for our records in the self-addressed, stamped envelope provided. If you have any questions about this filing, please feel free to contact me.

Very truly yours,



Armando A. Tabernilla

Vice President & General Counsel

ONE NORTH CLEMATIS STREET
SUITE 200
WEST PALM BEACH, FLORIDA 33401

CERTIFIED MAIL



7002 3150 0000 6927 0000

**RETURN RECEIPT
REQUESTED**

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