

American Sugar Refining, Inc.
One North Clematis Street, Suite 200
West Palm Beach, FL 33401

Armando A. Tabernilla
Vice President & General Counsel

SEA/PUBLIC
2010 FEB 12



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:

American Sugar Refining, Inc. (the "Plan Sponsor"), 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 Plan Sponsor 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:

American Sugar Refining, Inc.
One Federal Street
Yonkers, NY 10702
13-3366163

The following entities have been authorized by the Plan Sponsor to adopt the Deferred Compensation Plan (as defined below):

Domino Foods, Inc.

Plan Names:

1. American Sugar Refining, Inc. Supplemental Executive Retirement Plan (originally known as the Refined Sugars, Inc. Supplemental Executive Retirement Plan) (the "SERP").

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

No. of Top Hat Plans

Two (2). Both the SERP and the Deferred Compensation Plan are maintained by the Plan Sponsor primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Plan Sponsor and the other participating employer. Members of the Board of Directors of the Plan Sponsor are also eligible to participate in the Deferred Compensation Plan.

The Plan Sponsor established the SERP effective as of December 22, 1988.

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

No. of Employees
Participating in the Plans:

One (1) former employee of the Plan Sponsor participates in the SERP.

Approximately twenty (20) employees of the Plan Sponsor and the other 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 other 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 Plan Sponsor maintains the SERP primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Plan Sponsor 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 Plan Sponsor 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.

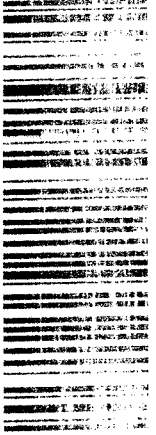
Very truly yours,



Armando A. Tabernilla

Vice President & General Counsel

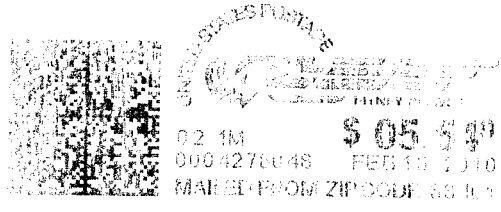
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