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HILL WARD HENDERSON  
ATTORNEYS AT LAW

EBSA/PUBLIC DISCLOSURE

2010 AUG 24 AM 8:19

WRITER'S DIRECT LINE  
(813) 222-8731

August 16, 2010

**CERTIFIED MAIL #7160 3901 9848 9363 8445**  
**RETURN RECEIPT REQUESTED**

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

Re: Top Hat Plan Filing for the Yara North America Executive Retirement Plan II  
Our File No.: 7477.001

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

Yara North America, Inc. (the "Employer") maintains the Yara North America Executive Retirement Plan II (the "Plan").

1. The address of the Employer is 100 North Tampa Street, Suite 3200, Tampa, FL 33602.
2. The Employer's tax identification number is 20-0440296.
3. The Employer maintains the plans primarily for the purpose of providing deferred compensation for a select group of key management or highly compensated employees.
4. The number of employees in the Plan is 1.

If you require a copy of the plan document or any additional information, please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kirsten L. Vignec', written over a horizontal line.

Kirsten L. Vignec

KLV/kgc:jdf

cc: Ms. Leesa Burns, Vice President, Finance & Human Resources  
Alton C. Ward, Esquire

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3700 BANK OF AMERICA PLAZA, 101 E KENNEDY BLVD, TAMPA, FL 33602-5195  
TEL: 813-221-3900 FAX: 813-221-2900 WWW.HWHLAW.COM

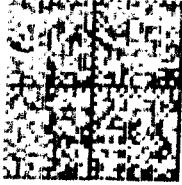


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**CERTIFIED MAIL**



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