


Harter Secrest & Emery LLP

ATTORNEYS AND COUNSELORS

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November 11, 2010

EBSA/PUBLIC DISCLOSURE

2010 NOV 17 PM 12: 51

VIA: CERTIFIED MAIL, 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: K+S North America Salt Holdings LLC
 Top Hat Plan Exemption

Dear Sir or Madam:

On behalf of our client, we are filing this statement pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. § 2520.104-23(b), to notify you that K+S North America Salt Holdings LLC maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The approximate number of participants in the plan as of the date of this letter is set forth below.

1. Name and Address of Employer:

K+S North America Salt Holdings LLC
 123 North Wacker Drive
 Chicago, IL 60606-1400

2. Employer EIN: 90-0475845

3. K+S North America Salt Holdings LLC maintains the following plan for a select group of management or highly compensated employees of K+S North America Salt Holdings LLC and its participant subsidiaries:

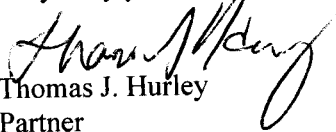
- (i) Name of Plan: K+S/Morton Salt Non-Qualified Supplemental Savings Plan
Number of Participants: 59

Upon request, K+S North America Salt Holdings LLC will provide a copy of the relevant plan document(s). Please acknowledge your receipt of this statement by time-stamping the enclosed copy of this letter and returning it to us in the envelope provided.

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Please contact me if you require additional information.

Very truly yours,



Thomas J. Hurley
Partner

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Cc: Ms. Mary E. Doohan
Mr. Robert Alberico



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THOMAS J. HURLEY

CERTIFIED MAIL



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