



April 1, 2011

BY CERTIFIED MAIL NO. 7009 2820 0003 7175 9453
 RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 200 Constitution Avenue
 Washington, D C 20210

EBSA/PUBLIC DISCLOSURE
 2011 MAY 32 PM 1:13

RE: Furman Foods, Inc. – Phantom Stock Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Sponsoring Employer Name: Furman Foods, Inc.
2. Address: 770 Cannery Rd
Northumberland PA. 17857
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 24-0858362.
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are 2 employees participating in the Plan.

EBSA/PUBLIC DISCLOSURE
 2011 JUN -1 PM 1:18

Very truly yours,

Franklin G. Furman CORPORATE SECRETARY
 Officer Signature & Title





Furmano Foods
770 Cannery Road, P.O. Box 500
Northumberland, PA 17857-0500

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