



HILL WARD HENDERSON
ATTORNEYS AT LAW

WRITER'S DIRECT LINE
(813) 222-8731

March 9, 2012

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: Top Hat Plan Filing
Treatt USA Long Term Incentive Program

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of Part 1 of Title I 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.

Treatt USA, Inc. (the "Employer") maintains the Treatt USA Long Term Incentive Program (the "Plan").

1. The address of the Employer is 4900 Lakeland Commerce Parkway, Lakeland, FL 33805.
2. The Employer's tax identification number is 59-3002533.
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of key management or highly compensated employees.
4. The number of such plans is 1.
5. The number of employees in such plan is 1.

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

Sincerely,

Kirsten L. Vignec

KLW/cc

cc: Ms. Tracy MacMillan (via email)



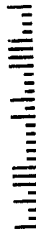
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