

## RANDALL | DANSKIN

ATTORNEYS

William A. Buckholdt, III  
wab@randalldanskin.com

March 29, 2012

**Certified Mail – Return Receipt**

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

EBSA/PUBLIC PROCEEDINGS  
2012 APR -9 PM 3:06

**Re: Top Hat Plan Exemption**

Dear Ladies and Gentlemen:

The following information is being submitted pursuant to the requirements under DOL Reg. §2520.104-23 in order for the above-mentioned plan to be considered a “top hat” plan under the Employee Retirement Income Security Act of 1974, as amended (“ERISA”):

Employer Name: Commercial Creamery Co.

Address: 159 S. Cedar St., Spokane, WA 99201

Employer EIN: 91-0184450

Name of Plan: Commercial Creamery Co. Separation Pay Agreement

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: One (1)

Number of Employees in Plan(s): One (1)

This letter is being submitted within one-hundred twenty (120) days of the effective date of the above-mentioned Plan.

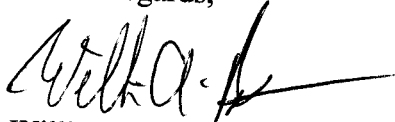
A Professional Service Corporation

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P: 509 747-2052 | F: 509 624-2528 | randalldanskin.com

If you have any questions or need additional information, just let me know.

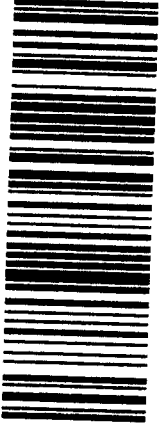
Warm Regards,

A handwritten signature in black ink, appearing to read 'William A. Buckholdt, III', with a long horizontal flourish extending to the right.

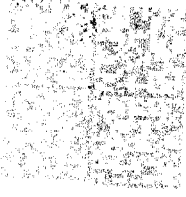
William A. Buckholdt, III

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