

jackson lewis
Attorneys at Law

OLEG KOTOV, ESQ.
518.434.1300 x4504
518.649.9644 DIRECT
OLEG.KOTOV@JACKSONLEWIS.COM

Jackson Lewis LLP
18 Corporate Woods Boulevard
Third Floor
Albany, New York 12211
Tel 518 434-1300
Fax 518 427-5956
www.jacksonlewis.com

ALBANY, NY	JACKSONVILLE, FL	PHOENIX, AZ
ALBUQUERQUE, NM	LAS VEGAS, NV	PITTSBURGH, PA
ATLANTA, GA	LONG ISLAND, NY	PORTLAND, OR
BIRMINGHAM, AL	LOS ANGELES, CA	PORTSMOUTH, NH
BOSTON, MA	MEMPHIS, TN	PROVIDENCE, RI
CHICAGO, IL	MIAMI, FL	RALEIGH-DURHAM, NC
CLEVELAND, OH	MINNEAPOLIS, MN	RICHMOND, VA
DALLAS, TX	MORRISTOWN, NJ	SACRAMENTO, CA
DENVER, CO	NEW ORLEANS, LA	SAN FRANCISCO, CA
DETROIT, MI	NEW YORK, NY	SEATTLE, WA
GREENVILLE, SC	ORANGE COUNTY, CA	STAMFORD, CT
HARTFORD, CT	ORLANDO, FL	WASHINGTON, DC REGION
HOUSTON, TX	PHILADELPHIA, PA	WHITE PLAINS, NY

April 2, 2012

2520121210412

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

Re: Filer - Tierra Farm, Inc. (EIN: 56-2461811)
Phantom Equity Grant Letter addressed to Darren Grout and
Phantom Equity Grant Letter addressed to Tamami Naamon

EBSA/PUBLIC DISCLOSURE
2012/PR 10 PM 1:23

To Whom It May Concern:

We recently received your acknowledgement of receipt of two alternative reporting and disclosure statements in regard to the two top hat plans described above, which we timely filed in compliance with 29 C.F.R. Section 2520.104-23.

Your acknowledgement inadvertently included the original of one of the alternative reporting and disclosure statements that we had filed. To clarify, our original filing included two separate alternative reporting and disclosure statements, relating to two separate top hat plans (a copy of our original filing is enclosed as Appendix A).

To ensure that you have both alternative reporting and disclosure statements in your records, we are enclosing the statement that you had inadvertently returned to us (enclosed as Appendix B). As described above, this statement was timely filed.

If you have any questions about this, please do not hesitate to contact me.

Sincerely,

JACKSON LEWIS LLP

By:

Oleg Kotov

OBK/BPG/mcc
Enclosures

Appendix A

jackson lewis
Attorneys at Law

BRIAN P. GOLDSTEIN, ESQ.
518.434.1300 x4502
518.649.9642 DIRECT
GOLDSTEINB@JACKSONLEWIS.COM

Jackson Lewis LLP
18 Corporate Woods Boulevard
Third Floor
Albany, New York 12211
Tel 518 434-1300
Fax 518 427-5956
www.jacksonlewis.com

ALBANY, NY	JACKSONVILLE, FL	PHOENIX, AZ
ALBUQUERQUE, NM	LAS VEGAS, NV	PITTSBURGH, PA
ATLANTA, GA	LONG ISLAND, NY	PORTLAND, OR
BIRMINGHAM, AL	LOS ANGELES, CA	PORTSMOUTH, NH
BOSTON, MA	MEMPHIS, TN	PROVIDENCE, RI
CHICAGO, IL	MIAMI, FL	RALEIGH-DURHAM, NC
CLEVELAND, OH	MINNEAPOLIS, MN	RICHMOND, VA
DALLAS, TX	MORRISTOWN, NJ	SACRAMENTO, CA
DENVER, CO	NEW ORLEANS, LA	SAN FRANCISCO, CA
DETROIT, MI	NEW YORK, NY	SEATTLE, WA
GREENVILLE, SC	ORANGE COUNTY, CA	STAMFORD, CT
HARTFORD, CT	ORLANDO, FL	WASHINGTON, DC REGION
HOUSTON, TX	PHILADELPHIA, PA	WHITE PLAINS, NY

March 20, 2012

VIA FEDERAL EXPRESS MAIL

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

Re: Filer - Tierra Farm, Inc. (EIN: 56-2461811)
Phantom Equity Grant Letter addressed to Darren Grout and
Phantom Equity Grant Letter addressed to Tamami Naamon

To Whom It May Concern:

We have enclosed, for filing in regard to the two top hat plans described above, alternative reporting and disclosure statements in compliance with 29 C.F.R. Section 2520.104-23.

Please acknowledge receipt of this letter and the enclosures by date stamping the enclosed duplicate copy of this letter and returning it in the envelope provided (no postage is necessary).

Sincerely,

JACKSON LEWIS LLP

By: 
Brian P. Goldstein

BPG/OBK/mcc
Enclosures
Cc: Gunther Fishgold (via email)

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT

OF

TIERRA FARM, INC.

FOR A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR A SELECT
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer: Tierra Farm, Inc.
2424 State Route 203
Valatie, NY 12184

Employer Identification Number: 56-2461811

The Employer maintains one (1) Top Hat Plan in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plan covered by this statement is:

Name of Plan: Phantom Equity Grant Letter addressed to Darren Grout

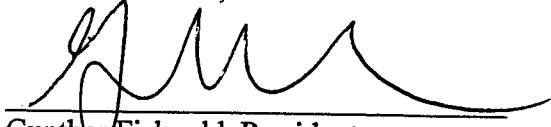
Date of Plan: November 22, 2011

Number of Participants in Plan: One.

This Statement is dated: 3-14-12, 2012

TIERRA FARM, INC.

By:


Gunther Fishgold, President

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT

OF

TIERRA FARM, INC.

FOR A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR A SELECT
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer:

Tierra Farm, Inc.
2424 State Route 203
Valatie, NY 12184

Employer Identification Number:

56-2461811

The Employer maintains one (1) Top Hat Plan in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plan covered by this statement is:

Name of Plan: Phantom Equity Grant Letter addressed to Tamami Naamon

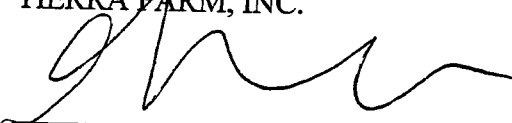
Date of Plan: November 21, 2011

Number of Participants in Plan: One.

This Statement is dated: 3/14/12, 2012

TIERRA FARM, INC.

By:



Gunther Fishgold, President

Appendix B

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT

OF

TIERRA FARM, INC.

FOR A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR A SELECT
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer: Tierra Farm, Inc.
2424 State Route 203
Valatie, NY 12184

Employer Identification Number: 56-2461811

The Employer maintains one (1) Top Hat Plan in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plan covered by this statement is:

Name of Plan: Phantom Equity Grant Letter addressed to Darren Grout

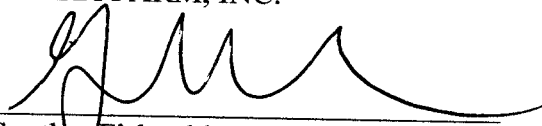
Date of Plan: November 22, 2011

Number of Participants in Plan: One.

This Statement is dated: 3-14-12, 2012

TIERRA FARM, INC.

By:


Gunther Fishgold, President

jackson lewis | Attorneys at Law

Jackson Lewis LLP

18 Corporate Woods Boulevard
Third Floor
Albany, New York 12211

PERSONAL AND CONFIDENTIAL

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