

MICHAEL BEST

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Michael Best & Friedrich LLP

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April 3, 2013

**VIA CERTIFIED MAIL
DELIVERY CONFIRMATION REQUESTED**

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

Re: Wyffels Hybrids, Inc.
EIN: 36-2837014
DFVCP - Top Hat Filing

2013 APR -9 PM 4:27

Dear Sir or Madam :

The enclosed "Statement Regarding Top Hat Plan Exemption" is being filed under the Delinquent Filer Voluntary Compliance Program ("DFVC Program") with respect to the Wyffels Hybrids, Inc. Long-Term Incentive Plan. The applicable penalty amount of \$750 has been paid using the DFVC Program Calculator and Online Payment system.

Any questions concerning this submission can be directed to the undersigned at (414) 223-2529.

Sincerely,

MICHAEL BEST & FRIEDRICH LLP



Kirk A. Pelikan

Enclosures

cc: Mr. Steven Christensen
Brian P. Paul, Esq.

027878-0003\12744184.1



More than a number

13344 US Hwy 6

Geneseo, IL 61254

PH: 800-369-7833/309-944-8334

www.wyffels.com Fax: 309-944-8338

April 1, 2013

By Federal Express

U.S. Department of Labor

Employee Benefits Security Administration

Top Hat Plan Exemption

200 Constitution Avenue, NW, N-1513

Washington, DC 20210

Re: Statement Regarding Top Hat Plan Exemption

To Whom It May Concern,

This Statement is hereby filed with the Secretary of Labor pursuant to the requirements of 29 CFR Section 2520.104-23 which provides an alternative method for compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended.

The following information is provided:

1. Wyffels Hybrids, Inc. ("Employer")
13344 U.S. Hwy. 6
Geneseo, IL 61254
Attn: Steven Christensen
2. Employer Identification Number: 36-2837014
3. The Employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, each of which is expected to cover approximately 4 such management and highly compensated employees.
4. The Employer has no other deferred compensation arrangements at present.

Please contact the undersigned with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven Christensen", with a long horizontal flourish extending to the right.

Steven Christensen

Vice President Finance & Administration

MICHAEL BEST

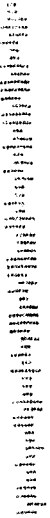


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**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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200 Constitution Avenue, NW, N-1513
Washington, DC 20210

**RETURN RECEIPT
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20210

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