



W.K.
KELLOGG
FOUNDATION

A Partner With Communities Where Children Come First

2520130091198

June 10, 2013

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Top Hat Plan Filing

Dear Sir or Madam:

The purpose of this letter is to file a statement with the Secretary of Labor in accordance with Department of Labor Regulation §2520.104-23 (the "Regulation"). The W.K. Kellogg Foundation adopted, on February 21, 2013, the W.K. Kellogg Foundation Nonqualified Deferred Compensation Plan, an unfunded pension plan maintained for a select group of management or highly compensated employees. The following information is provided in accordance with the Regulation:

Number of Participants: 11

Employer Name: W.K. Kellogg Foundation

Employer Address: One Michigan Avenue East, Battle Creek, MI 49017-4012

Employer ID Number: 38-1359264

If you have any questions or require additional information in connection with this letter, please contact me at (269) 969-2238.

Sincerely,

Sterling K. Speirn
President and Chief Executive Officer
W.K. Kellogg Foundation

2013 JUN 17 PM 2:11



MEMO TO: FILE – WKKF Nonqualified Deferred Compensation Plan (“NQDCP”)

FROM: Sterling Speirn

SUBJECT: Designation of NQDCP Participants

Section 2(18) of the NQDCP provides that the Foundation’s Chief Executive Officer shall designate each executive of the W.K. Kellogg Foundation (the “Foundation”) that shall be eligible to participate in the NQDCP from time to time.

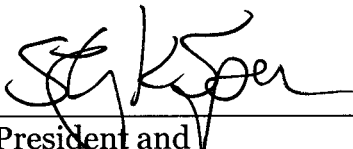
As of the date set forth below, as the Foundation’s Chief Executive Officer, I hereby designate the following executives as participants (each, a “Participant”) in the NQDCP as of the applicable date set forth next to his or her name in the table below:

Sterling Speirn	President and Chief Executive Officer	1/1/2013
Joel Wittenberg	Vice President and Chief Investment Officer	1/1/2013
La June Montgomery Tabron	Executive Vice President for Operations and Treasurer	1/1/2013
James McHale	Vice President – Program Strategy	1/1/2013
Gail Christopher	Vice President – Program Strategy	1/1/2013
Carla Thompson	Vice President – Program Strategy	1/1/2013
Joanne Krell	Vice President for Communications	1/1/2013
Reginald Sanders	Director of Investments	1/1/2013
Neal Graziano	Director of Investments	1/1/2013
Kathy Krecke	General Counsel & Corporate Secretary	3/4/2013
Linh Nguyen	Vice President – Learning & Impact	6/3/2013

A Participant may elect to have salary reduction contributions made to the NQDCP on or after his or her applicable participation beginning date set forth above by filing a Salary Reduction Agreement (as defined in Section 2(21) of the NQDCP). Employer Contributions and Matching Contributions will be on behalf of a Participant in accordance with Sections 3.1(b) and (c), respectively, during the Participant's participation in the NQDCP, subject to the terms and condition of the NQDCP.

A Participant's participation in the NQDCP shall cease in accordance with the terms and conditions of the NQDCP and in all events no later than the earlier of (i) the date the Participant ceases to be employed by the Foundation and (ii) the date designated by the Chief Executive Officer.

This designation shall be updated in its entirety by the Chief Executive Officer from time to time. Accordingly, any prior version of this designation shall be superseded by this designation. In the event of any conflict between this designation and the NQDCP, the terms and conditions of the NQDCP shall control.

By  _____
President and
Chief Executive Officer

Date June 10, 2013



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