



322 South Main Street
Sheridan, IN 46069

October 16, 2013

✓ VIA 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

JBSA/P/2013/10/16/10
2013 OCT 22 PM 2:12

Gentlemen:

This statement is being filed under 29 C.F.R. § 2520.104-23(b) with respect to the JBS UNITED, INC. EXECUTIVE RETIREMENT TRANSITION PLAN (the "Plan"), an unfunded plan maintained by JBS United, Inc. primarily for the purpose of providing benefits to a select group of management and highly compensated employees. The Plan currently covers eight (8) employees and was adopted on October 16, 2013. The name, address and employer identification number of the sponsoring employer are listed below.

JBS United, Inc.
322 South Main Street
Sheridan, IN 46069
EIN: 35-0990425

Sincerely,

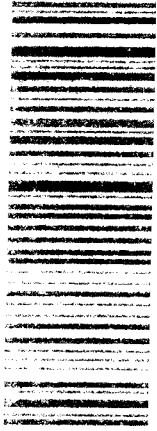
A handwritten signature in black ink that reads 'John M. Corbett'. The signature is written in a cursive style with a large, stylized 'J' and 'C'.

John M. Corbett
Director

cc: Jeffrey A. Hopper



JBS United, Inc.
322 S. Main St.
Sheridan, WY 82801 USA



7003 1010 0001 4314 1534

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Dept of Labor
200 Constitution Ave NW
Washington DC 20210

200310