

**Le Creuset of America, Inc.
Top-Hat Statement
for Deferred Compensation Plan**

April 23, 2014

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

Re: Top-Hat Statement for Le Creuset of America, Inc. Supplemental Pay Plan

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of Title 29 of the Code of Federal Regulations, we are filing this statement with respect to the Le Creuset of America, Inc. Supplemental Pay Plan (the "Plan"), in order to comply with the reporting and disclosure requirements of Part I of the Employee Retirement and Income Security Act of 1974, as amended (ERISA). In accord with the applicable regulation, we include in this statement the following information:

1. Name and address of the employer: Le Creuset of America, Inc.,
114 Bob Gifford Blvd.
Early Branch, SC 29916
2. Employer identification number (EIN): 57-0649852
3. Declaration: The purpose of the Plan is to provide deferred compensation to a select group of management or highly compensated employees.
4. Number of plans and employee participants: As of the date of this filing, there is one (1) Plan which has a total of thirteen (13) participants.

In accord with ERISA Section 104(a)(1), we will provide plan documents upon request of the Secretary of Labor.

By:

Andrew J. Belgei, Jr.

Title:

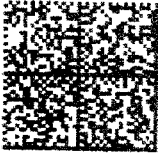
Assistant Secretary/Assistant Treasurer
(On Behalf of the Plan Administrator)

LE CREUSET of America
114 Bob Gifford Blvd.
Early Branch, South Carolina

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