



2520140933862

January 1, 2015

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RECEIVED
JAN 13 2015
U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION

RE: Reser's Fine Foods, Inc. Top Hat of the Key Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Reser's Fine Foods, Inc. (the "Sponsor"), an Oregon corporation, maintains and sponsors a nonqualified Top Hat of the Key Plan (the "Plan").
2. The address of the Sponsor is PO Box 8, Beaverton, Oregon 97075.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 93-0476628.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 2 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

Paul Leavy
Chief Financial Officer

CORPORATE HEADQUARTERS: P.O. BOX 8 • BEAVERTON, OREGON 97075
BEAVERTON: 15570 S.W. JENKINS ROAD • BEAVERTON, OREGON 97006 • (503) 643-6431
PASCO: 5310 INDUSTRIAL WAY • PASCO, WA 99301 • (509) 543-4939
HALIFAX: 11251 HIGHWAY 903 • HALIFAX, NC 27839 • (252) 536-5750
HALIFAX TORTILLA: 1175 HIGHWAY 903 • HALIFAX, NC 27839 • (252) 536-7333
TOPEKA: 3167 S.E. 10TH STREET • TOPEKA, KANSAS 66607 • (785) 233-6431
TOPEKA DEER CREEK FACILITY: 3215 S.E. 6TH AVENUE • TOPEKA, KANSAS 66607 • (785) 233-6431
SALT LAKE CITY: 1811 WEST 1700 SOUTH • SALT LAKE CITY, UT 84104 • (801) 972-5633
DELPHOS: 1600 GRESSEL DRIVE • DELPHOS, OH 45833 • (419) 695-5015

ACKNOWLEDGMENT

The attached plan documents and supporting forms are being provided to you and your legal counsel to assist with drafting a nonqualified deferred compensation plan agreement to comply with the final Treasury regulations under Internal Revenue Code Section 409A and a "death benefit only" plan agreement. All concerned parties should carefully review this information. As a convenience to you, and at your request, we will prepare final documents incorporating any comments, corrections, or additions you and your advisor(s) feel are appropriate.

Please be advised that none of the information contained herein should be construed as legal advice, nor is The Pangburn Group, Inc. engaged in the practice of law. It is your responsibility and obligation to have your own legal and tax advisors carefully review and approve all final documents. The Pangburn Group, Inc. does not warrant nor in any other way assure or guarantee the income, estate, gift, or other tax consequences inherent or implied in the documents herein provided. As a result thereof you agree to hold The Pangburn Group, Inc. harmless from any direct, incidental, or consequential damages or claims resulting from the use of the documents herein or hereafter provided.

Please sign below and return the original signed copy indicating your understanding, compliance and acceptance of the terms of this notice.

Thank you very much.

**The Pangburn Group, Inc.
P. O. Box 900
301 Major Parkway
New Roads, LA 70760
Phone: 800.634.3287
Fax: 225.638.4773**

FOR THE PLAN SPONSOR:

Reserve Fire Foods, Inc.
(Name of Company Sponsoring Plan)

[Signature]
(Signature)

Paul Leavitt
(Name - Type or Print)

CFO
(Title)

5-19-14
(Date)

IRS Circular 230 Disclosure

As required by U.S. Treasury Regulations, we advise you that any information that might be construed as tax advice and contained in this communication (including any attachments) is not intended to be used for, and cannot be used for, the purpose of avoiding penalties under the United States federal tax laws, nor is it to be used to promote, market, or recommend to another party any tax-related matter(s) addressed herein.

In the event that this material is considered to be a "marketed opinion" within the meaning of IRS guidance, we advise that this material was not written to support the promotion or marketing of the transactions or matters addressed by the written materials, and, based on the particular circumstances, you should seek advice from an independent tax advisor.

From: (503) 654-7676
Jeff Owens
The Business Planning Group
12901 SE 97th Ave
Suite 100
Clackamas, OR 97015

Origin ID: HIOA



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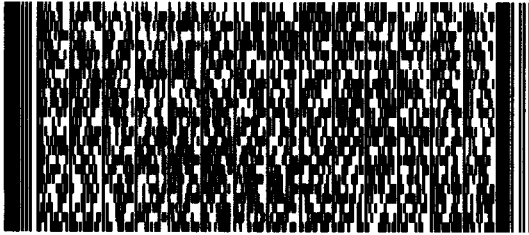
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Employee Benefits Security Admin
United States Dept. of Labor
200 Constitution Ave., NW
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Washington, DC 20210

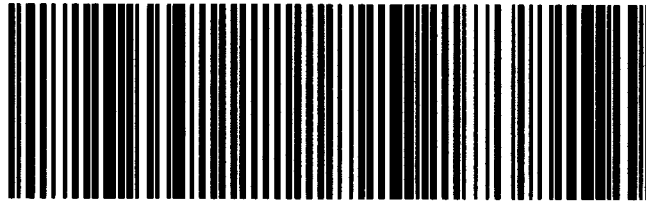
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