

April 22, 2016

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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

EBSA/PUBLIC DISCLOSURE
2016 APR 28 PM 4:09

RE: Border Foods, Inc. Deferred Capital Award Plan

Dear Sir or Madam:

This constitutes the statement required by 29 C.F.R. Section 2520.104-23 to be filed with the Secretary of Labor with respect to an unfunded pension plan maintained for a select group of management or highly compensated employees of Border Foods, Inc. (the "Company").

The Company currently maintains 1 plan which is intended to provide deferred compensation to employees of the Company who are part of a select group and is maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This letter is also intended to constitute the filing required for any future similar plans or agreements that might be adopted for other members of a select group of employees of the Company.

The current number of employees covered by the plan is thirty-three (33). A copy of the plan will be provided to the Secretary upon request. The Company's address and employer identification number are:

Border Foods, Inc.
5425 Boone Avenue North
New Hope, Minnesota
EIN: 41-1848543

Please feel free to contact the undersigned if you require any additional information.

Sincerely,

WINTHROP & WEINSTINE, P.A.



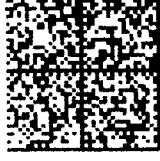
Thomas A. Walker



WINTHROP WEINSTINE

ATTORNEYS AND COUNSELORS AT LAW

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