

CHAMPION ENTERPRISES INC
Form DEFA14A
April 24, 2009

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
SCHEDULE 14A**

Proxy Statement Pursuant to Section 14(a) of the Securities
Exchange Act of 1934 (Amendment No.)

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Pursuant to §240.14a-12

Champion Enterprises, Inc.

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
 - Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
- (1) Title of each class of securities to which transaction applies:

(2) Aggregate number of securities to which transaction applies:

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

(4) Proposed maximum aggregate value of transaction:

(5) Total fee paid:

On April 24, 2009, the Champion Enterprises Inc. Compensation and Human Resources Committee (the Committee) of the Board of Directors adopted the following policy concerning gross up payments for excise taxes payable by executives:

While the Company has significantly limited the use of excise tax gross-up provisions in agreements with its executives, the Committee hereby clarifies its policy, as follows:

Prospectively, the Company will generally restrict the use of excise tax gross-up provisions in executive contracts to the recruitment of senior executives, in which case any such obligations would be triggered by both a change in control and termination of employment, and subject to a maximum three-year sunset provision.