

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.