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FINE MEAT PRODUCTS

KOEGEL MEATS, INC. • 3400 W. BRISTOL RD. • FLINT, MI 48507 • PHONE (810) 238-3685 • FAX (810) 238-2467

October 24, 2003

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, DC 20210

To The Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

Employer: Koegel Meats, Inc.
Address: 3400 W. Bristol Rd.
Flint, MI 48507

EIN: 38-1283671

In July of this year Koegel Meats, Inc. started the Koegel Meats Deferred Compensation Plan. This deferred compensation plan covers six employees.

Koegel maintains this plan primarily for the purpose of providing nonqualified deferred compensation in the form of salary continuation benefits to a select group of management. Koegel will provide a copy of the agreement(s) to the Secretary of Labor upon request.

Respectfully,

John C. Koegel
Plan Administrator

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