

2520005097331

L. Walther & Sons, Inc.
3390 West Lake Road
Clio, MI 48420-8834

November 22, 2004

U. S. Department of Labor
Reporting and Disclosure
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir/Madam:

This letter is intended to serve as the registration statement for a certain unfunded deferred compensation agreement called an *Amended and Restated Deferred Compensation Agreement* which qualifies for the so-called top-hat exemption.

1. Employer. L. Walther & Sons, Inc.
3390 West Lake Road
Clio, MI 48420-8834
Federal I.D. No: 38-2035017
2. The Employer hereby declares that it maintains the agreement which constitute top-hat plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated current/former employees.
3. The Employer presently maintains no other such top-hat plans which have been previously registered.
4. The total number of former/current employees in the *Amended and Restated Deferred Compensation Agreement* maintained by the Employer is four (4).

Very truly yours,

L. WALTHER & SONS, INC.

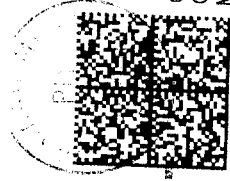
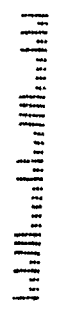
By: 

Jason M. Walther

Its: Treasurer

Walther Farms
L. Walther & Sons, Inc.
3390 West Lake Road
Clfo, MI 48420

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Washington DC 20210*



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