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OF LABOR

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J & H OIL COMPANY

P.O. Box 9464 • Wyoming, Michigan 49509-0464
(616) 534-2181 Fax (616) 534-1663

October 31, 2005

Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216

RE: Notice of Plan of Deferred Compensation

Dear Sir or Madam:

Pursuant to DOL Reg. Sec. 2520.104-2, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and address of employer:

**J & H Oil Company
2696 Chicago Drive, SW
P O Box 9464
Wyoming, MI 49509**

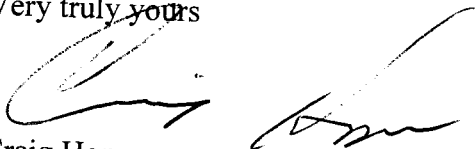
2. Federal Employer Identification Number:

38-2055132

3. The Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One employee is covered by such plan.

Very truly yours



Craig Hoppen
Vice President
J & H Oil Company

J & H OIL COMPANY

P.O. Box 9464
Wyoming, Michigan 49509-0464



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