



Cynthia A. Havard
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Grand Rapids, Michigan 49546
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2520060621256

January 9, 2006

RE: Cole's Quality Foods, Inc. Supplemental Executive Retirement Plan

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

06 JAN 18 AM 10: 51

Ladies and Gentlemen:

We maintain a non-qualified deferred compensation plan for a select group of our management employees. This letter is intended to comply with the requirements of the DOL Regulations §2520.104-23, which provides an alternative method of compliance with the reporting and disclosure requirements of ERISA for plans of this nature.

The information required by the regulation is as follows:

1. The name, address and employer ID of the employer are as follows:

Cole's Quality Foods, Inc.
5043 Cascade Road SE
Grand Rapids, MI 49546
EIN 38-1291439
2. We maintain a plan or plans for the purpose of providing deferred compensation for a select group of management employees;
3. We maintain only one (1) such plan;
4. The plan covers two (2) employees as of the date of this letter; and
5. We will provide copies of plan documents to the Secretary of Labor upon request.

Sincerely,

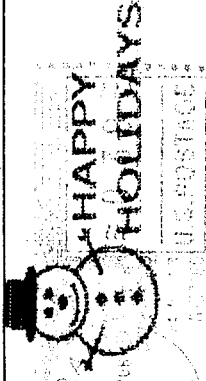
Cynthia A. Havard
Chief Financial Officer

cc: Larry Titley
John Folkert

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