

Thomas D. Johnson
President

U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT POLICY
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January 30, 2006

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

Dear Sir or Madam:

A&P Growers hereby supplies the following information pursuant to Labor Department Regulations Section 2520.104-23:

A. Name and Address of Employer:

A&P Growers Cooperative, Inc.

26487 N. Hwy 99

Tulare, CA 93274

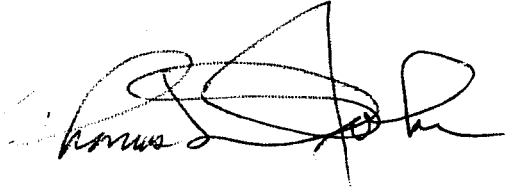
B. Employer Identification Number:

95-3742979

C. A&P Growers maintains the following plan primarily for the purpose of providing deferred compensation for a select group of highly compensated or management employees:

Number of Plans:	1
Name of Plan:	A&P Growers Cooperative Executive Retirement & Deferred Compensation Plan
Number of Employees in Plan:	4

D. The plan was originally effective for one participant in 1989 and a letter was filed with the Department of Labor at that time. The plan has been amended to comply with the requirements of new Section 409A effective January 1, 2005 and to expand the plan to include more participants and allow voluntary deferrals effective November 1, 2005. This new letter is being filed to notify the DOL of the expansion of the plan effective November 1, 2005. A&P Growers, a California Corporation

By: 

Its: President/Administrator