



820 Ehlers Road
P.O. Box 526
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October 2, 2006

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

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Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:
Valley Bakers Cooperative Association
820 Ehlers Road
Neenah, WI 54956
- B. Employer Identification Number: 39-0791280
- C. Valley Bakers Association maintains the following plans for a select group of management or highly compensated employees:
 - 1. Valley Bakers Cooperative Association Non-Qualified Defined Contribution Plan
Number of Participants: 2
 - 2. Valley Bakers Association Deferred Compensation Plan
Number of Participants: 2

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Valley Bakers Association

By: 
Title: Chief Operating Officer



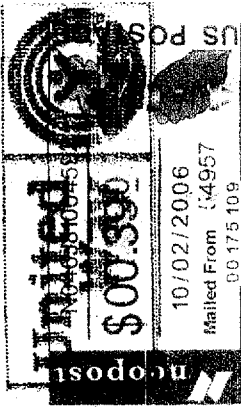
Valley Bakers
COOPERATIVE ASSOCIATION

820 Ehlers Road
P.O. Box 526
Neenah, WI 54957-0526

ADDRESS SERVICE REQUESTED

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