



780 NORTH WATER STREET
MILWAUKEE, WI 53202-3590
TEL 414-273-3500
FAX 414-273-5198
www.gklaw.com

07 MAY 15 PM 2:52

April 30, 2007

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Alternative Reporting and Disclosure Statement

Dear Sir/Madam:

On behalf of our client, Marathon Cheese Corporation, the employer that maintains the Plans covered by this statement and in compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided:

Name and Address of Employer:

Marathon Cheese Corporation
Post Office Box 185
Marathon, WI 54448

Employer Identification Number: 39-0873270

Number of Unfunded Deferred Compensation
Plans Maintained by Employer Covered by
this Statement: 4

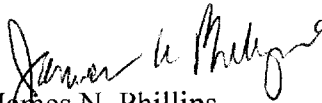
Number of Employees Initially in Plans: 4

Top Hat Plan Exemption
April 30, 2007
Page 2

Marathon Cheese Corporation maintains the Plans primarily for the purpose of providing deferred compensation for a select group of key or highly compensated employees. A copy of the Plans will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.


James N. Phillips

JNP:dls
cc: Mr. John Skoug

mw996289_1

**GODFREY
& KAHN**^{SC}
ATTORNEYS AT LAW

GODFREY & KAHN, S.C.
780 NORTH WATER STREET
MILWAUKEE, WI 53202-3590

CERTIFIED MAILTM



7006 3450 0003 6747 0169

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

