



Jeffrey M. Folkman

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07 JUL

11:02:01

June 18, 2007

Certified Mail/Return Receipt Requested

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

Re: Great Lakes Cheese Co., Inc.

Gentlemen:

On behalf of Great Lakes Cheese Co., Inc., I enclose an original and one copy of a filing being made pursuant to DOL Regulation §2520.104-23. Kindly acknowledge receipt on the enclosed copy and return it to the undersigned in the enclosed envelope.

Thank you for your time and consideration in this matter.

Very truly yours,

A handwritten signature in cursive script that reads 'Jeffrey M. Folkman'. Below the signature, the name 'Jeffrey M. Folkman' is printed in a standard serif font.

Jeffrey M. Folkman

cc: Mr. Russell Mullins, VP Finance

**Great Lakes Cheese Co., Inc.
P.O. Box 1806
17825 Great Lakes Parkway
Hiram, Ohio 44234-1806**

June 20, 2007

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

Re: Great Lakes Cheese Co., Inc. Phantom Stock Plan No. 2

Gentlemen:

In accordance with DOL Reg. §2520.104-23, pleased be advised as follows:

1. The name and address of the employer is:

Great Lakes Cheese Co., Inc.
P.O. Box 1806
17825 Great Lakes Parkway
Hiram, Ohio 44234-1806

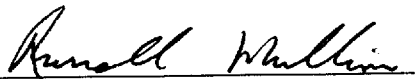
2. The employer identification number of the employer is 34-1015620.
3. The employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The plan with respect to which this filing is being made covers one (1) employee; a previously adopted plan currently covers seven (7) employees.

Thank you for your time and consideration in this matter.

Very truly yours,

Great Lakes Cheese Co., Inc.

By:


VP FINANCE

JM Folkman

HF

attorneys at law

CERTIFIED MAIL[®]

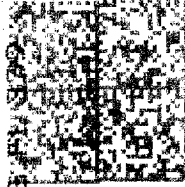


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FORT MYERS, FL 33901

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

