

07 JUL -3 AM 10:12

June 25, 2007

**Via Certified Mail –
Return Receipt Requested**

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Ave., N.W.
 Washington, D.C. 20210

TOP HAT REGISTRATION STATEMENT

Ladies and Gentlemen:

In accordance with Department of Labor Reg. §2520.104-23, Calgary Services, L.L.C., located at 1322 N. Washington Avenue, Bay City, Michigan 48708, and assigned EIN 80-0111766 by the Internal Revenue Service, hereby declares that it has adopted, and has a total of, one unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees presently covered under the Plan is as follows:

| <u>PLAN NAME:</u> | <u>PARTICIPANTS COVERED AS OF MARCH 31, 2007</u> |
|-------------------------------------------------------------------------|-------------------------------------------------------------|
| The Calgary Services, L.L.C. Nonqualified Deferred Compensation Plan | <u>12</u> |

The filing of this statement is intended solely to comply with Reg. §2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by Calgary Services, L.L.C. that the arrangement described herein is an "employee pension benefits plan" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully submitted,

Calgary Services, L.L.C.

By: Bary ShortIts: VP

**MILLER
CANFIELD**

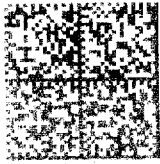
4800 Fashion Square Blvd., Suite 120
Saginaw, Michigan 48604-2606

drm

CERTIFIED MAIL™



7006 2760 0004 8724 0151



UNITED STATES POSTAGE
02 1P
0002165050 JUN 25 2007
PITNEY BOWES
\$ 005.210
MAILED FROM ZIP CODE 48604

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210