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August 20, 2007

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

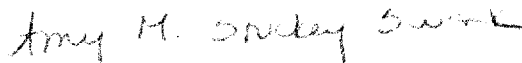
Re: **The Fred W. Albrecht Grocery Company**
Key Management Long Term Incentive Plan
EIN: 34-0060050

Dear Sir or Madam:

Enclosed please find a top hat registration statement for The Fred W. Albrecht Grocery Company Key Management Long Term Incentive Plan, which is being filed pursuant to 29 CFR §2520.104-23.

If you have any questions concerning this matter, please contact me at 614.464.6461.

Sincerely,



Amy M. Stuckey Swank

AS/
Enclosures

07/20/07 2:57 PM

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for The Fred W. Albrecht Grocery Company Key Management Long Term Incentive Plan (the “Plan”). The Plan is maintained by The Fred W. Albrecht Grocery Company (the “Employer”) primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans that provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer – The Fred W. Albrecht Grocery Company
2700 Gilchrist Road Suite A
Akron, Ohio 44305

Employer Identification No. – 34-0060050

No. of Employees in Plan - 4

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

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To: U.S. DEPARTMENT OF LABOR
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