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December 6, 2007

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

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**Re: Wayne Cooperative Insurance Company Deferred Compensation Plan
(15-0306780)**

Gentlemen:

On behalf of the above captioned employer, we hereby submit the information required by DOL Regulation Section 2520.104-23(b):

1. Name of Employer: Wayne Cooperative Insurance Company

2. Address of Employer: 82 West Genesee Street
PO Box 72
Clyde, NY 14433

3. Tax Identification Number: 15-0306780

4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

5. Number of Plans: 1

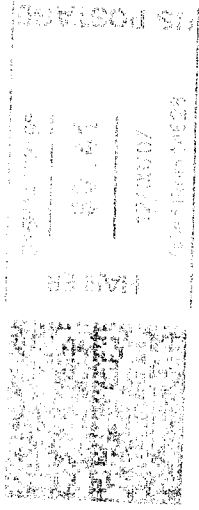
6. Number of Employees in the Plan: 1

Please acknowledge receipt of this letter by time stamping and returning to me the enclosed duplicate of it. A postage paid return envelope is provided for your convenience.

Very truly yours,

Eugene Parrs

cc: Jeffrey Rice



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