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250 Monroe Avenue NW
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III MERITAS LAW FIRMS WORLDWIDE

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2520082042205

February 21, 2008

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

08 FEB 27 AM 7:51

Re: Gordon Food Service, Inc. Incentive Compensation Plan for Directors

Dear Sir or Madam:

We are writing on behalf of our client, Gordon Food Service, Inc. Our client recently established an additional unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of October 30, 2005.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:
Gordon Food Service, Inc.
P.O. Box 1787
Grand Rapids, MI 49501-1787
2. Employer's EIN: 38-1249848
3. Gordon Food Service, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. The name of the new plan is the Gordon Food Service, Inc. Incentive Compensation Plan for Directors. The plan currently has 86 participants.
5. A copy of the plan document will be provided upon request.

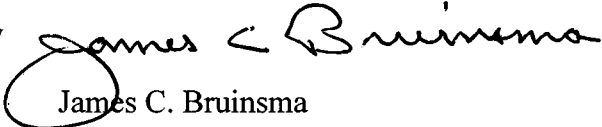
MILLER JOHNSON

U.S. Department of Labor
February 21, 2008
Page 2

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

By 
James C. Bruinsma

JCB:jv
cc: Jeff Maddox
Dave Gray

MILLER JOHNSON
Attorneys and Counselors

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250 Monroe Avenue NW, Suite 800
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CERTIFIED MAIL™



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**RETURN RECEIPT
REQUESTED**



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN.
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210

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