

BAUDVILLE

2/11/08 1:06

February 11, 2008

Top Hat Plan Exemption
Pension & Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Top Hat Plan Alternative Method of Reporting

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, the following information is furnished:

1. Name and Address of Employer: Baudville, Inc.
5380 52nd Street SE
Grand Rapids, MI 49512
2. Employer Identification Number: 38-2549249
3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Currently there is (1) such plan, with (1) employee(s) anticipated to participate in the plan.

Very truly yours,

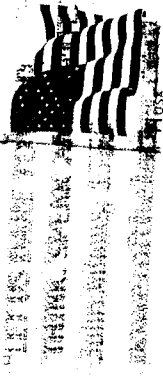
By: *P. M. Narves*

BAUDVILLE
Putting Applause On Paper

5380 52nd Street S.E.
Grand Rapids, MI 49512-9765

GRAND RAPIDS MI 493

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