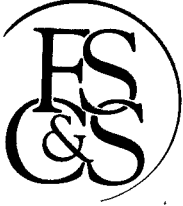


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Writer's Direct Phone: (517) 371-8269

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Reply To: Lansing

2520082703327

July 10, 2008

Federal Express

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

Dear Sir/Madam::

Re: Michigan Milk Producers Association Supplemental Retirement Plan

Pursuant to Section 4.02 of the DFVC Program, enclosed for filing is the Top Hat Plan Statement for the Michigan Milk Producers Association Supplemental Retirement Plan. Also enclosed is Form 2848 authorizing our office to represent the Employer with regard to this matter.

Please contact me if you have any questions regarding this matter.

Very truly yours,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

Sherry A. Stein

SJS:JLW:kw

Enclosures

cc: Cindy Tilden

08 JUL 17 AM 3:56



Michigan Milk Producers Association

41310 BRIDGE STREET • P.O. BOX 8002 • NOVI, MI 48376-8002
PHONE: (248) 474-6672 FAX: (248) 474-0924

June 17, 2008

Certified Mail, Return Receipt Requested

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

Dear Sir/Madam:

Please let this serve as notice that Michigan Milk Producers Association maintains an unfunded non-qualified deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is Michigan Milk Producers Association.
2. The employer's address is 41310 Bridge Street, Novi, Michigan 48376.
3. The employer's identification number is 38-0828940.
4. The Michigan Milk Producers Association Supplemental Retirement Plan is maintained primarily for the purpose of providing an unfunded non-qualified deferred compensation benefit for a select group of management and highly compensated employees.
5. The employer maintains one such plan covering the one employee.

If you need any additional information, please feel free to contact the undersigned.

Very truly yours,

MICHIGAN MILK PRODUCERS ASSOCIATION

By: 

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address Michigan Milk Producers Association 41310 Bridge Street Novi MI 48376	Social security number(s) _____ Daytime telephone number (248)474-6672	Employer identification number 38-0828940 Plan number (if applicable) 888
--	---	--

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Sherry A. Stein Foster, Swift, Collins & Smith, P.C. 313 South Washington Square Lansing MI 48933-2193	CAF No. 3205-07012R Telephone No. (517)371-8269 Fax No. (517)371-8200 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Matt G. Hrebec Foster, Swift, Collins & Smith, P.C. 313 South Washington Square Lansing MI 48933-2193	CAF No. 3205-46856R Telephone No. (517)371-8256 Fax No. (517)371-8200 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
All matters relating to the filing of Form 5500 for the Michigan Milk Producers Association	5500	2005 through 2008
Supplemental Retirement Plan under the DFVC Program		

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF.

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

.....

.....

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
 a If you also want the second representative listed to receive a copy of notices and communications, check this box
 b If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
 ► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

John Dilland
 Signature

6/23/08
 Date

Secretary
 Title (if applicable)

John Dilland
 Print Name

□□□□□
 PIN Number

Print name of taxpayer from line 1 if other than individual

Signature

Date

Title (if applicable)

Print Name

□□□□□
 PIN Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.
 Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
a	Michigan	<i>[Signature]</i>	6/26/08
a	Michigan	<i>[Signature]</i>	7/10/08

From: Origin ID: LANA (517) 371-8278
 Karen Wilcox
 FOSTER, SWIFT, COLLINS & SMITH, P.C
 313 S. WASHINGTON SQUARE
 LANSING, MI 48933



Ship Date: 10JUL08
 ActWgt: 1.0 LB
 System#: 5542413/INET8061
 Account#: S *****

Delivery Address Bar Code



Ref # 01078-00035
 Invoice #
 PO #
 Dept #

SHIP TO: (517) 371-8267

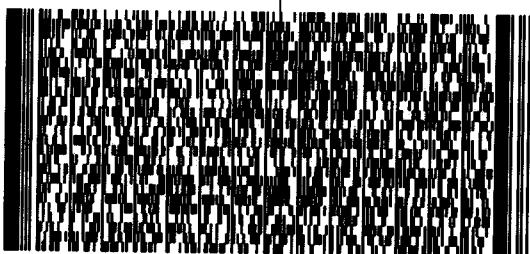
BILL SENDER

**Employee Benefit Security Administr
 Top Hat Plan Exemption
 Room N-1513, U.S. Dept. of Labor
 200 Constitution Avenue, N.W.
 Washington, DC 20210**

JCL5000406/28/23

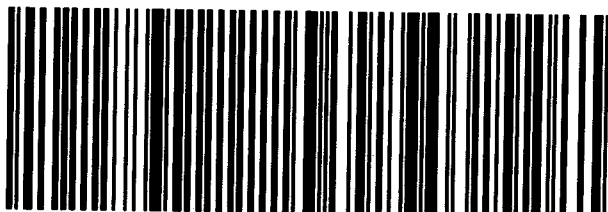
TRK# 7970 2494 9667
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PRIORITY OVERNIGHT



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2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

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