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 MERITAS LAW FIRMS WORLDWIDE

**FRANK E. BERRODIN**  
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2520082703538

September 10, 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

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Re: Michigan Blueberry Growers Association Deferred Compensation Plan

Dear Sir or Madam:

We are writing on behalf of our client, Michigan Blueberry Growers Association. Our client recently established an 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 March 1, 2007.

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

Employer's name and address:

MBG Marketing / Michigan Blueberry Growers Association  
P.O. Box 322  
Grand Junction, MI 49056

Employer's EIN: 38-1200128

Michigan Blueberry Growers Association maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

The name of the new plan is the Michigan Blueberry Growers Association Deferred Compensation Plan. The plan currently has one participant.

A copy of the plan document will be provided upon request.

MILLER JOHNSON

Top Hat Plan Exemption  
Employee Benefits Security Administration  
September 10, 2008  
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Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

A handwritten signature in black ink, appearing to read 'F. Berrodin', with a long horizontal flourish extending to the right.

By

Frank E. Berrodin

FEB:mrt

cc: Rhonda Gregory

**MILLER  
JOHNSON**  
Attorneys and Counselors

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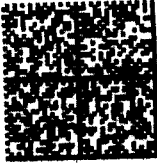


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