

GRAIN MILLERS

December 18, 2008

CERTIFIED MAIL**Return Receipt Requested**

Receipt No. 7007 2560 0002 9900 9572

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D. C. 20210

08 FEB 09 AM 1:21

RE: Grain Millers, Inc. Supplemental Pension Plan

Dear Reader:

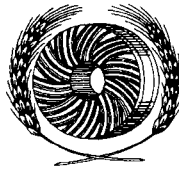
Grain Millers, Inc. (the "employer") is establishing the Grain Millers, Inc. Supplemental Pension Plan, which is a nonqualified deferred compensation plan. This statement constitutes a filing under 29 C.F.R. § 2520.104-23 for the employer for the plan. The employer's EIN is 91-1199825 and its address is shown above. The employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is anticipated to have less than 10 employees in the plan. The employer presently maintains three other such plans (which are described in 29 C.F.R. § 2520.104-23(b)).

If you need any further information, please call or write me.

Very truly yours,

Craig W. O'Neal
Chief Financial Officer

cc: Timothy D.S. Goodman



GRAIN MILLERS

December 18, 2008

CERTIFIED MAIL

Return Receipt Requested

Receipt No. 7007 2560 0002 9900 9602

03 DEC 2008 AM 11:31

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D. C. 20210

RE: Grain Millers, Inc. Deferred Compensation Plan

Dear Reader:

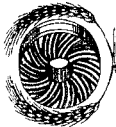
Grain Millers, Inc. (the "employer") is establishing the Grain Millers, Inc. Deferred Compensation Plan, which is a nonqualified deferred compensation plan. This statement constitutes a filing under 29 C.F.R. § 2520.104-23 for the employer for the plan. The employer's EIN is 91-1199825 and its address is shown above. The employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is anticipated to have less than 20 employees in the plan. The employer presently maintains three other such plan (which are described in 29 C.F.R. § 2520.104-23(b)).

If you need any further information, please call or write me.

Very truly yours,

Craig W. O'Neal
Chief Financial Officer

cc: Timothy D.S. Goodman



GRAIN MILLERS

Grain Millers, Inc.
Cabriole Center - Suite 400
9531 West 78th Street
Eden Prairie, MN 55344-3894

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OF RETURN ADDRESS FOR POSTAGE
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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, D.C. 20210



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Eden Prairie, MN 55344-3894

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