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February 10, 2009

Certified Mail, Return Receipt Requested

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

Re: Compliance with 29 CFR §2520.104-23

Dear Sir or Madam:

On behalf of the United Food and Commercial Workers Local No. 1099 Officers' Deferred Compensation Plan ("Plan"), this statement is filed, pursuant to Department of Labor Regulation 29 CFR § 2520.104-23, as an alternative method of complying with the reporting and disclosure requirements of Title I of ERISA. The information required by the Regulation is provided below.

1. Name and Address of Employer: United Food and Commercial Workers Local No. 1099, 913 Lebanon Street, Monroe, Ohio 45050-1495.
2. Employer Identification Number: 31-0621221
3. Declaration: The Plan is an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Two (2) employees participate in the Plan.
4. Other Plans: The Employer does not maintain any other nonqualified plans.
5. Documents: Upon request by the Secretary of Labor, the Employer will provide the DOL with copies of the Plan documents.
6. Filing Deadline: This statement is filed within 120 days after the Plan became subject to Part I.

If you have any question regarding this statement or the Plan, please telephone me at 202-797-8700

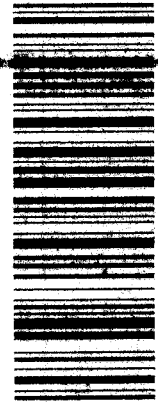
Very Truly Yours,

  
 Sharon Goodman

AKL:SMG:zds:4544.1

**SLEVIN & HART,**  
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1625 Massachusetts Avenue, N.W., Suite  
Washington, D.C. 20036

**CERTIFIED MAIL**



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**RETURN RECEIPT REQUESTED**

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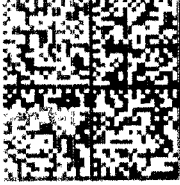
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