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APR 16 AM 9:11

April 3, 2009

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: **Kessel Enterprises, LLC**
Statement Pursuant to DOL Reg. 2520.104-23

Gentlemen and Ladies:

Enclosed for filing is a Statement pursuant to DOL Reg. 2520.104-23 on behalf of
Kessel Enterprises, LLC.

Very truly yours,

A handwritten signature in black ink, appearing to read "Anthony J. Kolenic, Jr.", written over a circular scribble.

Anthony J. Kolenic, Jr.

AJK:rak
Enclosure
By Certified Mail
c(w/enc.) Albert Kessel
1624616-1

**STATEMENT PURSUANT TO
DOL REG. 2520.104-23**

Name and Address of Employer:

Kessel Enterprises, LLC
G-7550 South Saginaw - Ste. 5
Grand Blanc, Michigan 48439

EIN of Employer:

38-3504080

Kessel Enterprises, LLC has entered into an agreement primarily for the purpose of providing deferred compensation for select management or highly-compensated employees or former employees. The number of plans is one. The agreement covers one (1) current employee.

KESSEL ENTERPRISES, LLC

Dated: February 23, 2009

By: 

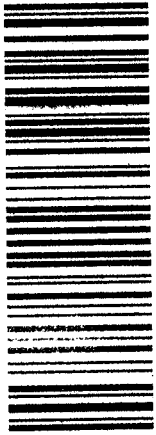
Albert F. Kessel

Its: Manager

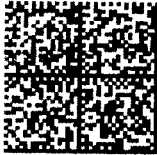


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