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MERITAS LAW FIRMS WORLDWIDE

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April 7, 2015

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

Re: Meijer Voluntary Deferred Compensation Plan

Dear Sir or Madam:

We are writing on behalf of our client, Meijer, Inc. Our client recently established an additional 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 February 1, 2015 and signed on February 5, 2015.

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

1. Employer's name and address:

Meijer, Inc.
2929 Walker, N.W.
Grand Rapids, MI 49544-9428
2. Employer's EIN: 38-1274536
3. Meijer, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. The name of the new plan is the Meijer Voluntary Deferred Compensation Plan. The plan currently has 163 employees who are eligible to participate.
5. A copy of the plan document will be provided upon request.

MILLER JOHNSON

U.S. Department of Labor

April 7, 2015


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Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

By


James C. Bruinsma

JCB:jv

cc: Janet Kelley
Jim McDonald
Jean Campbell

CERTIFIED MAIL™

GRAND RAPIDS

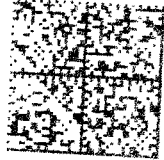
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