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UNITED MERCHANDISING CORP.

CORPORATE OFFICES:
2525 East El Segundo Boulevard
El Segundo, California 90245-4632
(310) 536-0611

Direct Line: (310) 297-7706

March 1, 1993

Pension & Welfare Benefits
Administration
Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Filing Under DOL Req. Section 2520-104-23

Ladies and Gentlemen:

Please be advised that United Merchandising Corp., a California corporation, heretofore entered into a contractual arrangement with one of its employees on January 1, 1993, and said arrangement could be construed to constitute a plan of deferred compensation. Consequently, pursuant to Department of Labor Regulations Section 2520.104-23, we advise you that United Merchandising Corp. maintains a plan or arrangement, entitled "Employment Agreement", which provides for postretirement payments to a single, highly compensated employee. Payments are made thereunder from the general assets of the employer.

This statement is being filed by United Merchandising Corp., 2525 E. El Segundo Boulevard, El Segundo, California 90245, EIN # 95-185-4273.

Sincerely,

UNITED MERCHANDISING CORP.

Kathleen Reid-Seidner, Esq.
Vice President and Secretary

KR-S/wh