



February 3, 1993

Top Hat Plan Exemption
 U.S. Department of Labor
 Pension and Welfare Benefits Administration
 200 Constitution Avenue, N.W., Room N-5644
 Washington, D.C. 20210

Dear Sir/Madam:

As administrator of Variety Foodservices, Inc.'s Non-Qualified Deferred Compensation Plan for Executives, I hereby file the statement prescribed by Department of Labor Regulation §2520.104-23, which provides an alternative method of compliance with the reporting and disclosure requirements of Part 1 of the Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees:

1. Employer's Name and Address:

Variety Foodservices, Inc.
 25235 Hoover Road
 Warren, Michigan 48089

2. Employer Identification Number: 38-1651224

3. Variety Foodservices, Inc. maintains the Variety Foodservices, Inc. Non-Qualified Deferred Compensation Plan for Executives primarily for the purpose of providing deferred compensation for a select group of management.

4. Variety Foodservices, Inc. has established only one pension plan that is maintained primarily for the purpose of providing non-qualified deferred compensation for a select group of management, namely, the Variety Foodservices, Inc. Non-Qualified Supplemental Deferred Compensation Plan. At this time, there are two employees who are eligible to participate in this Plan upon their retirement.

5. Variety Foodservices, Inc. will provide plan documents to the Secretary upon request as required by ERISA §104(a)(1).

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If you have any further questions regarding this matter,
please do not hesitate to contact me.

Sincerely,

Robert J. Paul

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