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September 17, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20001

Gentlemen:

Sylvan Foods, Inc. recently adopted a supplemental benefit program, the "Sylvan Foods, Inc. Target Benefit Annuity Purchase Program," whereby taxable annuities and other cash payments are made to or for the benefit of certain management and highly compensated employees. We do not believe that this arrangement is a "benefit plan" subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended; but since the Department has not issued guidance on this issue, we are furnishing this information to you as a precautionary measure pursuant to the Department's Regulation (29 CFR §2520.104-23).

Sylvan Foods, Inc., One Moonlight Drive, Worthington, PA 16262, whose federal tax identification number is 25-1471166, maintains one plan, the "Sylvan Foods, Inc. Target Benefit Annuity Purchase Program," primarily for the purpose of providing what may be considered to be deferred compensation for a select group of management or highly compensated employees. There are currently nine such employees participating in the plan.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Fred Y. Bennett', is written over a horizontal line.

Fred Y. Bennett
Plan Administrator

FYB:loa