

2520032544402

IGA, INC.

INTERNATIONAL STAFF OFFICE

EXECUTIVE OFFICES

July 22, 1994

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. 20216

Re: Employee Retirement Income Security Act as Amended
(the "Act")

Ladies and Gentlemen:

This letter is to satisfy the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded plans maintained by an employer for a select group of management or highly compensated employees, as set forth in Regulation Section 2520.104-23.

The name and address of the employer:

IGA, INC.
8725 West Higgins Road
Chicago, IL 60631-2773

RECEIVED
AUG 10 1994

Employer I.D. No. 36-2669414.

The reported arrangement is the only plan or arrangement currently maintained which is reportable under the "top-hat" regulation and is a supplemental compensation program for retirement purposes for the Chairman and Chief Executive Officer of the Company. Benefits are paid solely from the general assets of the Company.

Very truly yours,

IGA, INC.

By: John C. Baloun