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August 10, 1994

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RECEIVED

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

Re: Alternative Method of Reporting and Disclosure

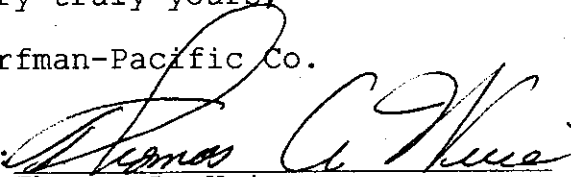
Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. §2520.104-23 (the "Regulation"), this is to advise you that Dorfman-Pacific Co., Employer Identification No. 94-1233029, P.O. Box 213005 Stockton, CA 95213-9005 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its affiliate.

<u>Plan</u>	<u>Current Participants</u>
Dorfman Pacific Non-Qualified Deferred Compensation Plan	8

Very truly yours,

Dorfman-Pacific Co.

By: 
Thomas A. Weise
Vice President, Finance & Operations

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