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January 31, 1992

Ms. Lynn Martin
Secretary of Labor
Top Hat Plan Exemption
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20216

Dear Ms. Martin:

The following statement is submitted pursuant to DOL Reg.
Sec. 2520.104-23.

Witt Foods, Inc., EIN 39-1218537, located at P.O. Box
225, Coleman, WI 54112, maintains one plan primarily for
the purpose of providing deferred compensation for one
select management employee.

Sincerely,



Nicholas S. Witt, President
Witt Foods, Inc.

