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A.E. STALEY MANUFACTURING COMPANY 2200 E. ELDORADO STREET DECATUR, ILLINOIS 62525 TELEPHONE 217/423-4411

September 25, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
PO Box 75212
Washington, D. C. 20013-5212

Re: Supplemental Executive Retirement Plan

Dear Sirs:

Pursuant to the provisions of Department of Labor regulations 29 C.F.R. § 2520.104-23, you are hereby notified that the employer named in item (1) below maintained a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in the plan as of the date of this letter.

ITEM (1): A. E. STALEY MANUFACTURING COMPANY
2200 EAST ELDORADO STREET
DECATUR, IL 62521
EIN #: 371168475

ITEM (2): SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN

ITEM (3): 48 PARTICIPANTS

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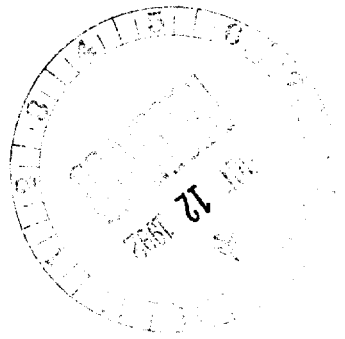
This filing is being made pursuant to the DOL's Notice issued on July 24, 1992 (57 Fed. Reg. 33019) concerning the DOL's expanded program for assessing civil penalties under ERISA Section 502(c)(2). A check in the amount of \$1,000.00, made payable to the U. S. Department of Labor, is enclosed.

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Sincerely,

Robert G. Ellison
Manager,
Compensation and Benefits

RGE:sr - encl.

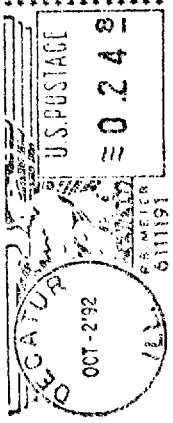


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A.E. Staley Mfg. Co., 2200 Eldorado St., Decatur, IL 62525-1801



Staley



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