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November 4, 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.

Larry's Distributing Co., Inc., EIN 39-1138181, located
at 3815 Playbird Road, Sheboygan, WI 53083, maintains one
plan primarily for the purpose of providing deferred
compensation for one management employee.

Sincerely,



Robert Gutschow, President
Larry's Distributing Co., Inc.

