

# BARNES & THORNBURG

1313 Merchants Bank Building  
11 South Meridian Street  
Indianapolis, Indiana 46204  
(317) 638-1313

Michael G. Paton  
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January 20, 1999

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. 20210

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Gentlemen:

This statement is being filed under 29 C.F.R. § 2520.104-23(b) with respect to the Deferred Compensation Agreement between Richmond Baking Co. and James R. Quigg, Jr. (the "Agreement"), which is maintained by the Richmond Baking Co., primarily for the purpose of providing deferred compensation for James R. Quigg, Jr. The Agreement currently covers one employee and became effective October 15, 1998. The name, address and employer identification number of the sponsoring employer are:

Richmond Baking Co.  
P. O. Box 698  
530-540 North 6th Street  
Richmond, Indiana 47375  
EIN 35-0612580

Best regards,



Michael G. Paton

MGP:eas

cc Mr. James R. Quigg, Jr.

INDS01 MGP 283588