

**HORWOOD, MARCUS & BRAUN**

CHARTERED

333 WEST WACKER DRIVE - SUITE 2800  
CHICAGO, ILLINOIS 60606  
312-606-3200

COPY

WRITER'S DIRECT NUMBER:

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February 1, 1994

2520040150063

**BY CERTIFIED MAIL RETURN RECEIPT REQUESTED**

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

MAR 7 1994  
RECEIVED

Re: Employer: La Preferida, Inc.

Address: 3400 West 35th Street  
Chicago, IL 60632

FEIN: 36-3820960

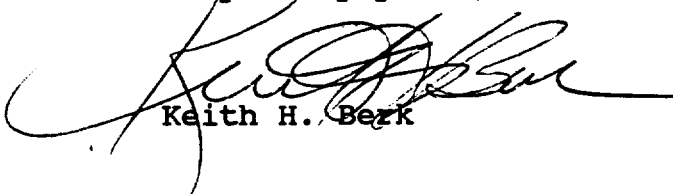
Gentlemen:

The above-referenced employer established a plan dated December 22, 1993 for the primary purpose of providing deferred compensation for a select group of management or highly compensated employees.

There is one employee participating in this plan.

By filing this statement, the above-referenced employer has satisfied the alternative method of compliance under ERISA Regulation 2520.104-23 and is exempt from the reporting and disclosure requirements under Part 1 of Title I of ERISA.

Very truly yours,

  
Keith H. Berk

KHB:kgj

6053-002