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THE KROGER CO.
EIN 31-0345740

March 17, 1994

Notice of Adoption of Top Hat
Deferred Compensation Plan

Pursuant to and as required by DOL Regulation §2520.104-23, this notice is to advise the U.S. Department of Labor ("DOL") that The Kroger Co. (the "Company") has adopted The Kroger Co. Executive Deferred Compensation Plan (the "Plan"), as unfunded deferred compensation plan providing benefits to a select group of management employees.

The Plan was adopted effective as of December 3, 1993 and was executed on that date. Therefore, this Notice is being timely filed under the foregoing DOL regulation.

The Corporation is the administrator of the Plan and maintains one other such plan, an excess benefit plan. The number of employees in the Plan is approximately 90 employees, and there are approximately 45 employees in the excess benefit plan. The Corporation's address is The Kroger Co., 1014 Vine Street, Cincinnati, Ohio 45202-1100 and its employer identification number is 31-0345740.

The Plan is unfunded for purposes of both the Employee Retirement Income Security Act of 1974, as amended, and the Internal Revenue Code of 1986, as amended.

Pursuant to the foregoing DOL regulation, the Plan document is available upon request by the DOL.