



January 13, 1994

2520040150801

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Gentlemen:

To satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA, the following information is hereby submitted in accordance with Department of Labor Regulations Section 2520.204-23.

- Name and Address of Employer Great Western Malting Co.
- Employer Identification No. 98-0100247
- Declaration of Employer:

Great Western Malting Co. will maintain two unfunded pension plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Such plans cover the following number of employees:

<u>Plan Name</u>	<u>Number of Covered Employees</u>
Supplemental Executive Retirement Plan	3
Supplemental Executive Retirement Plan	1

Plan documents describing the benefits and eligibility of said plans were executed on November 12, 1993, and are available to the Secretary of Labor upon request.

If further information is desired, please contact the undersigned.

Sincerely,

Ric A. Brown
Corporate Secretary