

2520032032158

January 10, 1997

Secretary of Labor  
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



Re: Grandma's, Inc. Supplemental Retirement and Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2420.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Grandma's, Inc. Supplemental Retirement and Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and address of Employer: Grandma's, Inc., 525 Lake Avenue South, Duluth, Minnesota 55802.
2. Employer's Employer Identification Number: 41-1252107.
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in such Plan is six (6).

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as provided by Section 104(a)(1) of ERISA.

Very truly yours,

Grandma's, Inc.

By Ronald Anderson Sec.

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