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Nulaid

Nulaid Foods, Inc.

200 WEST FIFTH STREET
RIPON, CALIFORNIA 95366-2793
(209) 599-2121
FAX (209) 599-4822

December 21, 1994 - Certified Mail

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

Re: Nulaid Foods, Inc.
Employer ID No. 94-1558756

Dear Sir/Madam:

In order to satisfy the reporting and disclosure provisions of Part 1 of Title 1 of ERISA by means of the alternative means of compliance set forth in Reg. §2520.104-23(b) (2), we declare the following:

1. Nulaid Foods, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. Benefits for the plan are provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company or similar organization which is qualified to do business in any State.
3. The number of such plans is two, and the number of participating employees is two.
4. Nulaid Foods, Inc. will provide plan documents to the Secretary of Labor upon request.

Very truly yours,



Teresa M. Butts
Vice President-Administration
& Corporate Secretary

TMB:s

cc: Patrick J. Foley, Esq.

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DOL-PWBA
PUBLIC DISCLOSURE