



2520032033237

BARBER DAIRIES, INC.
36 BARBER COURT
BIRMINGHAM, ALABAMA 35209
TELEPHONE 942-2351

December 4, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U. S. Department of Labor
P. O. Box 75212
Washington, DC 20013-5212

Re: Barber Dairies, Inc.; 63-0640952

Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, declaration is hereby made that Barber Dairies, Inc., 36 Barber Court, Birmingham, Alabama 35209; EIN63-0640952, maintains two (2) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Those plans, along with the number of employees in each plan, are listed below:

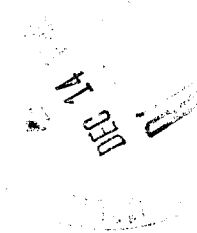
<u>Number of Plans</u>	<u>Number of Employees</u>
-2-	1 Employee per Plan

Enclosed is our check for \$1,000 payable to the U. S. Department of Labor as payment of the reduced penalties provided by DOL Release 92-158 for voluntary compliance with the reporting and disclosure provisions of part 1 of Title I of the Employee Retirement Income Security Act of 1974 during the grace period.

Please contact the undersigned if you should have any questions.

Very truly yours,

P. G. Mishalanie, Jr.
Controller



PGM/dw
enclosure

cc: Room N-5644 U.S. Dept. of Labor
200 Constitution Ave. N.W.
Washington, DC 20210