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March 31, 1995

Ms. Lynn Martin
Secretary of Labor
Top Hat Plan Exemption
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

95 MAR 16 AM 11:19
MAIL ROOM

Dear Ms. Martin:

The following statement is submitted pursuant to DOL Reg. Sec. 2520.104-23.

Torke Coffee Company, Inc., EIN 39-1021638, located at 3455 Paine Avenue, Sheboygan, WI 53082, maintains two plans for the primary purpose of providing deferred compensation for a select group of two management employees. (Each employee has one plan.)

Sincerely,



Allen Berchem
Torke Coffee Company, Inc.