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March 22, 1995

Office of Employee Benefits Security
Labor Management Service Administrator
U. S. Department of Labor
Washington, D.C. 20216

RE: Reporting and Disclosure Requirements - Part I of Title I
of ERISA for Deferred Compensation Plans Maintained for a
Select Group of Management of Highly Compensated Employees as
Outlined in Re. Sec. 2520.104-23

Cayce Mill Supply Company
P. O. Box 689
Hopkinsville, KY 42241-0689
Employee I.D. No. 61-0526092


DECLARATION:

Cayce Mill Supply Company maintains two plans primarily
to provide deferred compensation to a select group of
management of highly compensated employees.

<u>Effective Date of Plan</u>	<u>Number of Covered Employees</u>
January 1, 1995	Two
January 1, 1995	Two

Please confirm receipt of this Declaration by returning
a copy in the enclosed self-addressed envelope.

Sincerely,


J. Daniel Kemp
Attorney for Cayce Mill
Supply Company

JDK:bf
Enclosures

cc: Cayce Mill Supply Company

31 MAR 23 1995