

THE BLACK BROS. CO. AND SUBSIDIARIES
501 Ninth Avenue
Mendota, Illinois 61342-0410

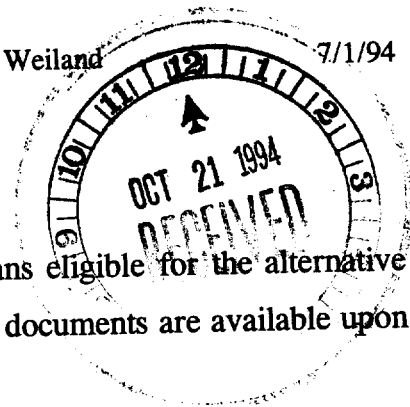
Re: Section 2520-104-23 Statement for Top Hat Plans

This statement has been prepared and is being filed pursuant to 29 CFR § 2520.104-23 which provides for an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Security Act of 1974 for certain top hat plans.

The Black Bros. Co. and Subsidiaries, 501 Ninth Avenue, Mendota, Illinois 61342-0410 (Federal Employer Identification Number 36-0810680) hereby declares that it maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Newly established plans (or new awards under existing plans) which have not previously been reported to the Department of Labor on a Section 2520.104-23 Statement are as follows.

<u>Plan</u>	<u>Covered Employee</u>	<u>Award Date</u>
1) Black Bros. South Central, Inc. Supplemental Bonus Plan	Steve DeLong	7/1/94
2) Black Bros. South Central, Inc. Supplemental Bonus Plan	Walter Weiland	7/1/94


These plans are unfunded top hat pension plans eligible for the alternative form of compliance described in 29 CFR 2520.104-23. Plan documents are available upon request.



Under penalties of perjury, I declare that I have examined this statement and to the best of my knowledge and belief it is true, correct and complete.

**THE BLACK BROS. CO.
AND
SUBSIDIARIES**

Dated: October 14, 1994

By: 
James S. Carroll

Its: Chief Executive Officer & Plan Administrator

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