



S & W Wholesale Meats & Provisions Co., Inc.

Old Covington Hwy.
P.O. Box 272 Hammond, La. 70404
Phone: 542-4444 Fax: 542-4440

April 26, 1995

2520040153829

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

CERTIFIED, RETURN RECEIPT
REQUESTED

Re: Alternative Method of Reporting
and Disclosure

Gentlemen:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. 2520.104-23 (the "Regulation"), this is to advise you that S & W Wholesale Meats & Provisions Co., Inc., 72-0824612, P. O. Box 272, Hammond, LA 70404, (the "Company") has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company:

Plan
S & W Wholesale Meats & Provisions Co., Inc.
Deferred Compensation Plan

Number of Participants
7

Sincerely,

Rose Mary D. Spalitta
Secretary-Treasurer of Plan Sponsor:
S & W Wholesale Meats & Provisions
Co., Inc.

RMDS/kw

43-3111-11/11/95

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