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OUR FILE NO.
02315-90001

October 2, 1995

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED Z 093 130 548

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

Re: Ocean Garden Products, Inc. Executive Deferred Compensation
Plan

Dear Sir or Madam:

The following information is submitted with regard to the above-referenced Plan in accordance with the Department of Labor Regulation Section 2520.104-23.

The Employer is Ocean Garden Products, Inc., 3585 Corporate Court, San Diego, California 92123.

The employer identification number of the Employer is: 95-1934920

The Employer maintains the Ocean Garden Products, Inc. Executive Deferred Compensation Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are currently 9 participants in the Plan.

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Plan. Please contact the undersigned if you have any questions regarding the

Very truly yours,

GRAY CARY WARE & FREIDENRICH
A Professional Corporation

By: 
Lisa C. Merrill

LCM:kam
675838

cc: Frank J. Barrancotto
T. Knox Bell, Esq.