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June 23, 1994

Tophat

Administrator of Pension & Welfare Benefit Programs
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

ATTN: 3001 Comment Request

RE: Request of Comments

I request written comments on determination of:

Name of Plan: Retirement Plan for Employees of
Mahaska Bottling Company

Application's ID#: 42-0649703

Name of Administrator: Mahaska Bottling Company
1407 17th Avenue E. P.O. Box 50
Oskaloosa, IA 52577
515 673-3481

Number Needed to Comment: The number of persons needed
for the Department of Labor to
comment with respect to this
Plan is three (3).

An application was submitted on May 23, 1994 to the District
Director of the Internal Revenue Service for determination as to
whether the Plan qualifies under Section 401k 403(a), and 405(a)
of the Internal Revenues Code, with respect to the plan qualification
for termination. The application was filed with:

Internal Revenue Service
EP EO Division 230 S.
Dearborn DPN 20-6
Chicago, IL 60604

As an employee who is entitled to receive benefits under the Plan,
I ask that it be determined that all monies paid into this plan will
be paid out and that all distributions of monies be made.

Respectfully,

Randy Sedref

RECEIVED
JUL 19 1994