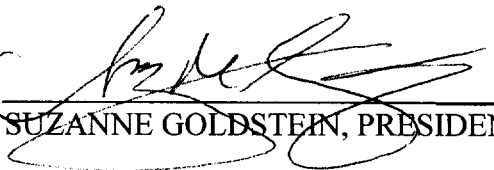


2520040763642

TOP HAT PLAN REGISTRATION STATEMENT
Pursuant to 29 C.F.R. § 2520.104-23

1. Name of Employer: Food & Friends
2. Address of Employer: 58 L Street SE
Washington, DC 20003
3. Employer ID Number: 52-1648941
4. Top Hat Plans: Deferred Compensation Agreement for Executive Director
Split-Dollar Agreement for Executive Director
5. Number of Employees Covered by Plan: Each Plan covers 1 employee.
6. Food & Friends maintains the above named plans primarily for the purpose of providing deferred compensation for a "select group of management or highly compensated employees."
7. Food & Friends does not maintain any other top hat plans.

Food & Friends

By: 
SUZANNE GOLDSTEIN, PRESIDENT



58 L Street, SE
Washington DC 20003

Phone • (202) 488-8278
Fax • (202) 863-1284
TDD • (202) 554-2944

www.foodandfriends.org

March 24, 2004

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

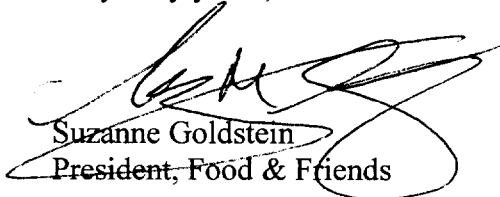
Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Deferred Compensation Arrangement for Executive Director

Dear Sir or Madam:

In accordance with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, as set forth in 29 C.F.R. § 2520.104-23, Food & Friends hereby files the attached Top Hat Plan Registration Statement for the below-referenced plans.

Very truly yours,



Suzanne Goldstein
President, Food & Friends

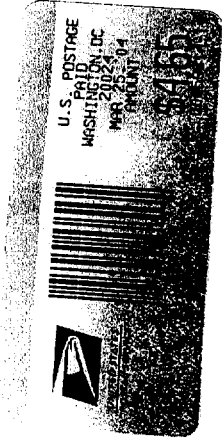
Enclosure



58 L Street, SE
Washington DC 20003



7001 1940 0005 6375 9364



Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RETURN RECEIPT
REQUESTED