

2520040182349

GARDERE & WYNNE, L.L.P.
ATTORNEYS AND COUNSELORS

CORRESPONDENT FIRMS IN:
BELGIUM • ENGLAND • FRANCE
GERMANY • IRELAND • ITALY
JAPAN • MEXICO • NETHERLANDS
SPAIN • SWITZERLAND

3000 THANKSGIVING TOWER
1601 ELM STREET
DALLAS, TEXAS 75201-4761

214-999-3000
TELECOPIER 214-999-4667

HOUSTON
7250 TEXAS COMMERCE TOWER
600 TRAVIS STREET
HOUSTON, TEXAS 77002-3007
713-547-3500

TULSA
425 MID-CONTINENT TOWER
401 S. BOSTON AVENUE
TULSA, OKLAHOMA 74103-4040
918-560-2900

MEXICO CITY
SENECA NO. 425
COL. CHAPULTEPEC POLANCO
11560 MÉXICO, D.F.
011(525)282-0031

WRITER'S DIRECT DIAL NUMBER

214-999-4576

September 26, 1994

CERT. MAIL NO. P556019872
RETURN RECEIPT REQUESTED

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

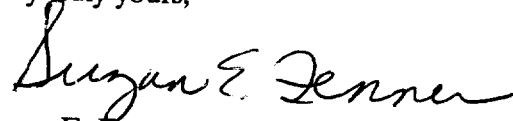
Re: Plan Name: LSG Lufthansa Service SKY Chefs
Executive Deferred Compensation Plan
Plan Sponsor: LSG Lufthansa Service SKY Chefs
524 East Lamar
Arlington, Texas 76011
EIN: 13-1318367

To Whom It May Concern:

This letter is intended to serve as the statement required by DOL Reg. Section 2520.104-23. The above-captioned plan is maintained by the sponsoring employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of October 1, 1994, there will be 17 employees participating in the above-captioned plan.

If you have any questions, please contact the undersigned at the above address and telephone number.

Very truly yours,



Suzan E. Fenner

cc: Ms. Helen Curtis
Ms. Melissa Kirtley

61636-54/gw04/180394

RECEIVED
SEP 30 1994