

2520040182423

# Universal Leaf Tobacco Company

INCORPORATED  
Richmond, Virginia 23260

September 20, 1994

U. S. Department of Labor  
Pension and Welfare Benefits Administration  
Division of Reporting and Disclosure  
200 Constitution Avenue, NW  
Room N5644  
Washington, D.C. 20210

RE: Top Hat Plan

Dear Sir or Madam:

Pursuant to the reporting and disclosure requirements of Title I of ERISA for unfunded plans maintained by an employer for select groups of management and highly compensated employees, please be advised that Universal Leaf Tobacco Company, Incorporated maintains the following plan primarily for the purpose of providing deferred compensation to such employees:

Universal Leaf Tobacco Company, Incorporated Special Deferred Compensation Plan

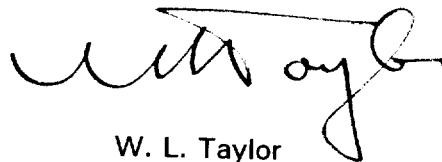
The number of current plan participants is 5.

The employer identification number and address of Universal Leaf Tobacco Company, Incorporated are as follows:

Universal Leaf Tobacco Co., Inc.  
Post Office Box 25099  
Richmond, Virginia 23260  
EIN: 54-0741848

Please do not hesitate to contact me if you have any comments or questions in this matter.

Very truly yours,



W. L. Taylor  
Senior Vice President &  
Chief Administrative Officer

SEP 20 1994  
RECEIVED