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May 6, 1993

WRITER'S DIRECT DIAL NUMBER

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Office of Employee Benefits Security,
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

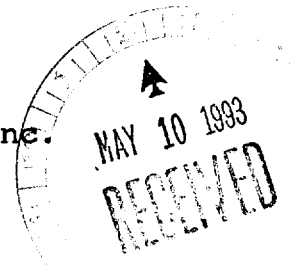
Re: Notice of Deferred Compensation
Agreements for a Select Group of
Management or Highly Compensated
Employees
Our File Reference: 22230.00001

Dear Sir/Madam:

In accordance with Department of Labor Regulations §2520.104-23(a), the following information is provided in connection with the adoption by Q&B Foods, Inc. (the "Company") of five individual deferred compensation agreements for certain key employees of the Company. The Company represents that each of these Agreements is for the purpose of providing deferred compensation for an employee who is a member of "a select group of management or highly compensated employees" of the Company.

Required Information.

1. Name of Sponsoring Employer: Q&B Foods, Inc.
2. Address: 15547 First Street
Irwindale, California 91706
3. Company's Employer Identification No.: 94-2805378
4. Number of Deferred Compensation Agreements: 5
5. Number of Employees under each Agreement: 1



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A copy of the pertinent plan documents will be provided upon request. Should you require any additional information, please call the undersigned collect at (213) 689-5183.

Very truly yours,



Rodney A. Fujii
of
GRAHAM & JAMES, Attorneys
for Q&B Foods, Inc.

RAF:vs
cc: Mr. Masato Osaki

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