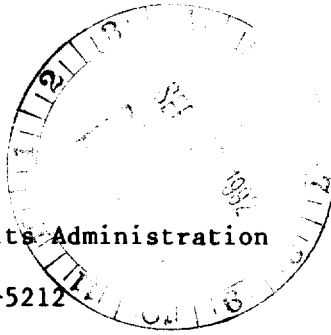


2520040184581

September 16, 1992

Pension & Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 20013-5212



**Re: Alternative Method of Compliance for Pension Plans for  
Certain Selected Employees Under DOL Reg. §2520.104-23**

Reference: Beak & Skiff Apple Farms, Inc.  
4472 Cherry Valley Turnpike  
Lafayette, New York 13084  
EIN: 15-0537807

Dear Sir(s):

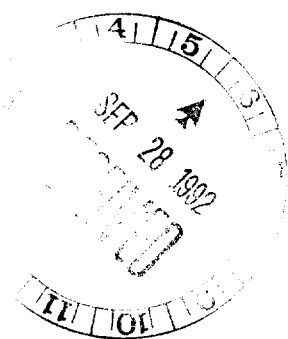
Please be advised that the above referenced employer maintains three unfunded deferred compensation arrangements for a select group of management and/or highly compensated employees. Currently, participation in each plan is as follows:

<u>Plan</u>	<u>Management Employees(s)</u>	<u>Highly Compensated Individual(s)</u>
1	1	1
2	1	1
3	1	1

The referenced employer is willing to provide a copy of the plan document to the Department upon written request. Correspondence related to this issue should be directed to Steve Morse.

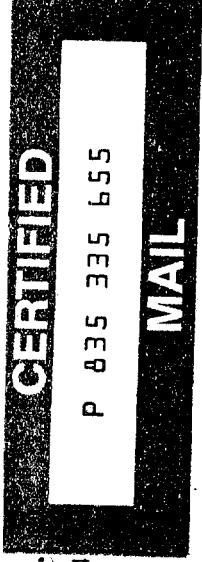
Respectfully,

4029   
Plan Administrator

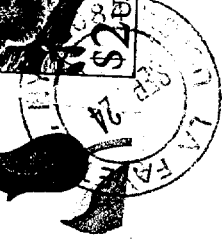




Beak & Skiff Apple Farms, Inc  
4472 Cherry Valley Tpk., LaFayette, New York 13084



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*Pension + Welfare Benefits Admin.*

*P.O. Box 75212*

*Washington, D.C. 20013-5212*