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December 31, 1996

Secretary of Labor
103-12 Investment Entity
Pension and Welfare Benefits Administration
U.S. Department of Labor, Room N5638
200 Constitution Avenue, NW
Washington, D.C. 20210

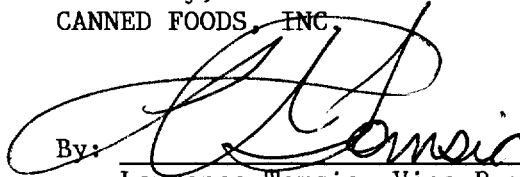
Re: Key Executive Incentive Plan I

Dear Sir:

This letter is to provide information needed to complete the reporting and disclosure requirements of Title I of ERISA. The Company, Canned Foods, Inc., maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management.

Employer's Name:	Canned Foods, Inc.
Employer's Address:	2000 Fifth Street Berkeley, California 94710-1918
EIN:	94-1513561
Number of Plans:	One
Number of Employees:	Three

Sincerely,
CANNED FOODS, INC.

By: 
Lawrence Tomsic, Vice President of
Finance