



Pochet of America, Inc.

ESTABLISHED IN FRANCE IN 1623

PAI# 00-573

2520042390676

April 26, 2000

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

Dear Secretary Herman:

Pursuant to 29 C.F.R. § 2520.104-23, Pochet of America Inc. (the "Company") files this statement to comply with the reporting and disclosure requirements of part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), to the extent that those requirements are applicable to the Company's Executive Pension and Life Insurance Coverage Plan, described below.

. Name and Address of Employer:

Pochet of America Inc.
415 Hamburg Turnpike
Wayne, NJ 07470

. Employer Identification Number (EIN) assigned by the IRS: 52-1582005

. This statement is submitted in respect of the Pochet of America Executive Pension and Life Insurance Coverage Plan, which is maintained by the Company Primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and is currently the only such plan maintained by the Company.

. As of April 4, 2000, 1 employee of the Company participates in the Executive Pension and Life Insurance Coverage Plan.

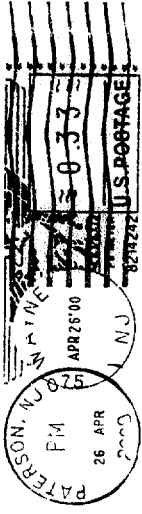
Very truly yours,

Gerry Tirico,
Chief Financial Officer



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