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May 21, 1993

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

Re: Sy Katz Produce, Inc.
Non-Qualified Deferred Compensation Plan

Gentlemen:

Pursuant to the Employee Retirement Income Security Act of 1974 enclosed for filing with the Department of Labor is Alternative Reporting and Disclosure Statement For Non-Qualified Deferred Compensation Plans for a Select Group of Management or Highly Compensated Employees.

Very truly yours,

Thomas W. Johnston, P.A.

"This letter is being sent
unsigned in Mr. Johnston's
absence to avoid delay."

Thomas W. Johnston

TWJ/ssk
91001.2

Enclosure: Alternative Reporting and Disclosure Statement
cc: Sy Katz Produce, Inc.
Mr. William E. Brown, Insurance Services
Mr. Frank N. Pittinaro, C.P.A.

MAY 26 1993
RECEIVED

