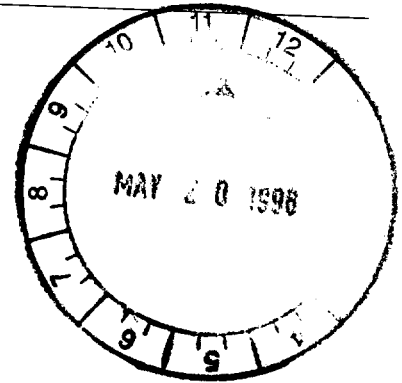


DARDEN
RESTAURANTS

2520042391068

Red Lobster® The Olive Garden® China Coast®



May 13, 1996

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

Dear Sir/Madam:

This is to inform you, pursuant to 29 C.F.R. §2520.104-23, that Darden Restaurants, Inc., 6770 Lake Ellenor Drive, Post Office Box 593330, Orlando, Florida 32859-3330, E.I.N. 59-3305930 maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan covers 425 participants who are employees.

Respectfully submitted,

Shirley Whitehead
Manager, Retirement and Savings Plans

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