

Davis & Kuelthau, s.c.

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April 25, 1996

2520042391184

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: Employer: S&R Egg Farm, Inc.
EIN: 39-1247836
Address: N9416 Tamarack Road
Whitewater, WI 53190-4015

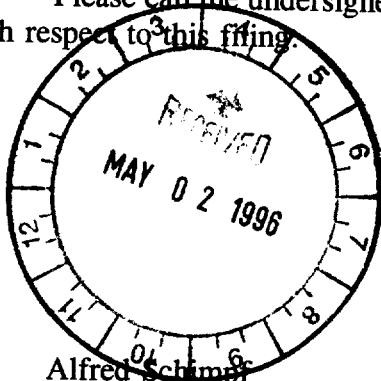
Dear Secretary:

On behalf of the above-referenced Employer, we are submitting this statement in compliance with the alternative reporting and disclosure method established by 29 C.F.R. Sec. 2520.104-23(a)(1) with respect to the S&R Egg Farm, Inc. Supplemental Retirement Plan (the "Plan"). The Employer hereby declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer currently maintains only the Plan for the benefit of executives who are members of a select group of management or highly compensated employees. The number of participants in the Plan is one (1).

Pursuant to 29 C.F.R. Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Please call the undersigned, at (414) 225-1437, if you require any additional information with respect to this filing.



Very truly yours,

DAVIS & KUELTHAU, S.C.

A handwritten signature in cursive script, appearing to read "Lesli Hosford McLinden".

Lesli Hosford McLinden

cc: Alfred Schimpf
Paul Matson
Norman J. Matar