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21300 NOVI ROAD ~ NORTHVILLE, MICHIGAN 48167 ~ PHONE (313) 349-1466 FAX (313) 349-1975

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

Re: Guernsey Dairy Stores, Inc.
Unfunded Pension Plan
EIN: 38-1629548

RECEIVED
MAY 20 1993

Ladies and Gentlemen:

Guernsey Dairy Stores, Inc. (the "Employer") has established an unfunded pension plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer maintains only one such plan, which covers one employee.

The Employer's name and address are:

Guernsey Dairy Stores, Inc.
21300 Novi Road
Northville, MI 48167

EIN: 38-1629548

The Employer wishes to comply with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA) set forth in DCI Reg. 92520.104-23, and agrees to provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Guernsey Dairy Stores, Inc.

Martin J. M. & Son President

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