



2520042391583

February 21, 2000

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

RE: Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees

Ladies and Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Compass Group USA, Inc.
2400 Yorkmont Road
Charlotte, North Carolina 28217

Employer Identification Number: 56-1874931

Compass Group USA, Inc. maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Name of Plan</u>	<u>Number of Participants</u>
Compass Group USA, Inc. Executive Pension Arrangement	14
Compass Group USA, Inc. Long Term Incentive Plan	14

Dated January 20, 2000

COMPASS GROUP USA, INC.

By: Elizabeth Reveley
Name:
Title: Senior Employment Attorney



2400 Yorkmont Road
Charlotte, NC 28217

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AJMP

