



MIDWEST AGRICULTURE

May 19, 1999

2520042391985

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
US Department of Labor
200 Constitution Ave. NW
Washington DC 20210

Re: Section 2520.104-23 of the Department of Labor Regulations

Dear Sir/Madam:

Pursuant to Section 110 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, Midwest Agri-Commodities Company hereby provides the information required to comply with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23(b)(1) of the Regulations, this statement provides a list of the plans maintained by Midwest Agri-Commodities Company and the number of employees in each plan.

1. The name and address of the employer is as follows:

Midwest Agri-Commodities Company
100 Tamal Plaza Suite 180
Corte Madera CA 94925

2. The Employer Identification Number assigned by the Internal Revenue Service for the employer is the following:

41-1351627

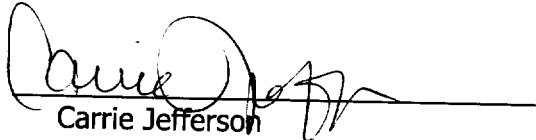
3. Midwest Agri Commodities Company hereby declares that it maintains plans or programs of benefits primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The number of plans and agreements and the number of employees participating in such plans and agreements is as follows:

| <u>Plan</u> | <u>Number of Participants</u> |
|--|-------------------------------|
| 1. The Midwest Agri-Commodities Company Supplemental Executive Retirement Plan | 1 |

Respectfully submitted,

MIDWEST AGRICOMMODITIES COMPANY

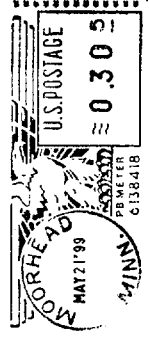
By 
Carrie Jefferson

Its Compensation & Benefits Manager

Midwest Agri-Commodities
100 Tamal Plaza Suite 180
Corte Madera CA 94925

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85-21-99



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