



J.W. WINCO,
INC.
P.O. BOX 510035 • NEW BERLIN, WI 53151-0035

YOUR #1 SOURCE FOR METRIC & INCH STANDARD OPERATING AND FASTENING COMPONENTS

2520042392531

February 12, 1998

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Employer: J.W. Winco, Inc.
EIN: 39-1302901
Address: P.O. Box 510035
New Berlin, WI 53151-0035

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 J.W. Winco, Inc. 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 two (2). The Plan was adopted in December of 1997.

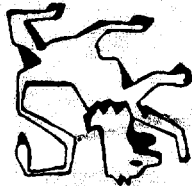
Pursuant to 29 C.F.R. Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Please call the undersigned at 414-786-8227 if you require any additional information with respect to this filing.

Very truly yours,

Mark Winkler, V.P. of Finance & Operations

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