



Big Y Foods, Inc.
2145 Roosevelt Ave., P.O. Box 7840
Springfield, MA 01104-7840
(413) 784-0600

2520042393596

October 29, 1998

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**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: Employer: Big Y Foods, Inc.
Plans: Executive Retirement Plan

Dear Madam:

Pursuant to 29 C.F.R. § 2520.104-23(b), we declare to the Department on behalf of Big Y Foods, Inc. (the "Employer"), New Office Support Center, 2145 Roosevelt Avenue, Springfield, MA 01104, EIN: 04-2052307, that:

1. The Employer maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (including such employees of its subsidiary):

Executive Retirement Plan

2. The number of employees participating (or eligible to participate) in the foregoing "top hat" plan as of this date is as follows: 9

Please contact me at the telephone number or address shown above if you require my additional information with respect to the Employer's "top hat" plans.

Sincerely,

Herbert T. Dotterer
Sr. Vice President, CFO

HTD/jab



Big Y Foods, Inc.
280 Chestnut St.
P.O. Box 7840
Springfield, MA 01102-7840

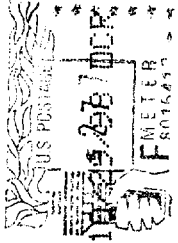
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the right of the return address

CERTIFIED

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MAIL

SPRINGFIELD MA 01102-7840



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