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June 11, 1999

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

VIA CERTIFIED MAIL

Ladies and Gentlemen:

On behalf of Gruma Corporation, and 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 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:	Gruma Corporation 1159 Cottonwood Lane, Suite #200 Irving, Texas 75038
Employer Identification Number:	95-3576486

Gruma Corporation has adopted a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan:	Gruma Corporation Deferred Compensation Plan
Number of Participants:	42

Yours very truly,


Nancy Wyman Furney

NWF:dg
cc: Lisa Poe

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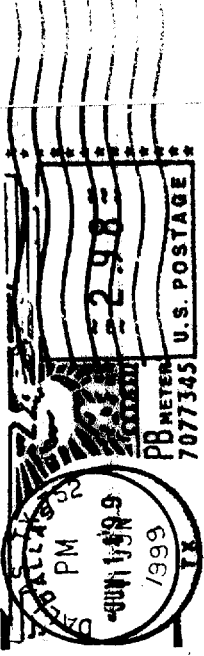
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Return Receipt Requested

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