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October 27, 1993

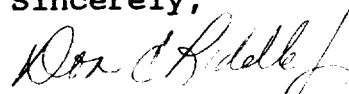
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Gentlemen:

Homestead Gardens, Inc.  
P.O. Box 89  
Davidsonville, MD 21035  
EIN # 52-1002592

Homestead Gardens, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management, currently we maintain one plan for one employee.

Sincerely,



Don E. Riddle, Jr.  
President

