

2520043380617

LOCAL 227 UFCW

Gorman Hall

April 1, 2004

3330 Pinecroft Drive
Louisville, KY 40219-3055
502/582-3508
800/443-5191
Fax 502/582-9152
www.ufcw227.org

CERTIFIED MAIL/RETURN RECEIPT REQUESTED
7001 0360 0002 8979 5250

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

Re: Compliance with 29 CFR §2520.104-23

Dear Sir or Madam:

On behalf of the Local 227 UFCW Deferred Compensation Plan ("Plan"), this statement is filed, pursuant to Department of Labor Regulations 29 CFR § 2520.104-23, as an alternative method of complying with the reporting and disclosure requirements of Title I of ERISA. The information required by the Regulations is provided below.

1. Name and Address of Employer: United Food and Commercial Workers Local Union 227, 3330 Pinecroft Drive, Louisville, Kentucky, 40219.
2. Employer Identification Number of Employer: 61-0367059.
3. Declaration: The Plan is an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Two employees participate in the Plan.
4. Other Plans: The Employer does not maintain any other unfunded plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Documents: Upon request by the Secretary of Labor, the Employer will provide her with copies of the Plan documents.
6. Filing Deadline: This statement is filed within 120 days after the Plan became effective. The Plan became effective as of January 1, 2004.

If you have any questions regarding this statement or the Plan, please telephone me at 502-582-3505, Ext 122.

Very truly yours,



Marv Russow
President

MR:csn

cc: Gary K. Best

2004 Plan on Top Hat Plan Exemption

Marv Russow
President



Gary K. Best
Secretary-Treasurer

