



Lisa M. Kimmel
Writer's Direct Dial: (216) 363-4459
Writer's Email: lkimmel@bfca.com

07/28/04 11:37

July 28, 2004

2520043381458

VIA CERTIFIED MAIL

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Wise Foods, Inc. Executives Supplemental Pension Plan

Gentlemen:

I am writing on behalf of the administrator of the above referenced plan in order to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA pursuant to Reg. §2520.104-23.

The following information is provided as required by Reg. § 2520.104-23(b)(1):

(1) Name and address of the employer:

Wise Foods, Inc.
245 Townpark Drive, Suite 450
Kennesaw, GA 30144

(2) EIN: 51-0370373

Wise Foods, Inc. maintains the above referenced plan primarily for the purpose of providing deferred compensation for management or highly compensated employees. The employer maintains one (1) deferred compensation plan which covers four (4) employees as of June 30, 2004.

If any additional information is required, please contact me at the above address or telephone number.

Very truly yours,

BENESCH, FRIEDLANDER,
COPLAN & ARONOFF LLP

A handwritten signature in cursive script that reads "Lisa M. Kimmel".

Lisa M. Kimmel

LMK:cl
Enclosure

cc: George Fleck (w/o enc.)
Heather Steen (w/o enc.)

BENE SCH
Friedlander Coplan
& Aronoff LLP
ATTORNEYS at LAW

2300 BP Tower ▶ 200 Public Square
Cleveland, Ohio 44114-2378

CERTIFIED MAIL

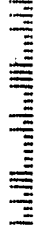


7160 3901 9842 5315 4523

RETURN RECEIPT REQUESTED



Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210



**RETURN RECEIPT
REQUESTED**