

September 16, 2004

CERTIFIED MAIL NO. 7160 3901 9842 5528 0732
RETURN RECEIPT REQUESTED

2520043381698

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, NW - Room N-1513
Washington, D.C. 20210

Re: Costa Fruit & Produce Co.
Supplemental Executive Retirement Plan Top Hat Exemption

Madam Secretary:

The employer identified above is adopting the Costa Fruit & Produce Co. Supplemental Executive Retirement Plan (the "Plan") for a select group of its management or highly compensated employees. The Plan is composed of individual agreements with three senior members of the Company's management.

In accordance with Department of Labor Regulations, 29 C.F.R. § 2520.104-23, we are filing this notice on behalf of our client, Costa Fruit & Produce Co.

Name of Employer:	Costa Fruit & Produce Co.
Federal ID Number:	04-2076359
Address:	414 Rutherford Avenue Charlestown, MA 02129
Tel. No.	(617) 241-8007
Name of Plan:	Costa Fruit & Produce Co. Supplemental Executive Retirement Plan
Number of similar plans maintained:	0
Number of participants in the Plan as of the date hereof:	3



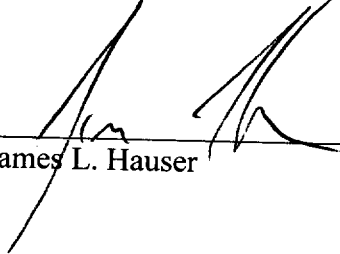
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Further information about the plan, including copies of the documents, will be provided upon the request BY the Secretary. Please address any inquiries to my attention.

Sincerely,

BROWN RUDNICK BERLACK & ISRAELS
LLP

By:


James L. Hauser

JLH:kmb

cc: Manuel R. Costa, President
Paul J. Hartnett, Esquire

17/53/2 -JLH
BR BROWN
BU RUDNICK
BERLACK
ISRAELS LP

One Financial Center
Boston, Massachusetts 02111



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