

P.O. Box 157
602 McKean Street
Auburndale, FL 33823
Tel. 941-965-5000

2520032034150

25200 034.60



CUTRALE
CITRUS JUICES USA, INC.

October 31, 1997

25 034 50

Certified Mail/Return Receipt Requested

Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Avenue NW
Room N5644
Washington, DC 20210

97 NOV -6 PM 9:57
DOL-PWD
PUBLISHED

Top Hat Plan Filing

Re: A plan of deferred compensation sponsored by **Cutrale Citrus Juices USA, Inc.**
(the "Employer").

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 (ERISA), under the alternative method of compliance as set forth by D.O.L. Regulations Sec. 2520.104-23.

1. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. The address of the Employer is Cutrale Citrus Juices USA, Inc.
602 McKean Street
P. O. Box 157
Auburndale, FL 33823
3. The Employer's tax identification number is 59-3398242.
4. The number of employees in the plan is 1.

If you require a copy of the plan document or any additional information, please do not hesitate to contact the undersigned.

Adopting Employer:

By:

Signed:

 JOHN J. WOLFE

Title:

DIRECTOR - HUMAN RESOURCES



CUTRALE

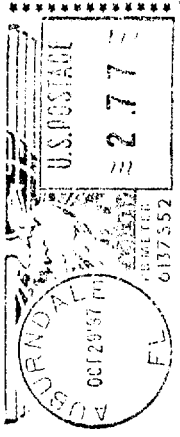
CITRUS JUICES USA, INC.
P.O. Box 157
Auburndale, FL 33823

the right of the return address

CERTIFIED

Z 170 205 643

MAIL



Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Avenue NW
Room N5644
Washington, DC 20210

RETURN REQUIRED
NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES

