

SALARY CONTINUATION
FIXED PREMIUM LIFE INSURANCE
MEMORANDUM STATEMENT

DATE: July 2, 1997
TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Corporation L & L Foods, Inc.
Employer Identification Number 39-0779314
Address 1017 Applegate Road
Madison, WI 53713

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23 (a).

Employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: Stanley P. Breunig

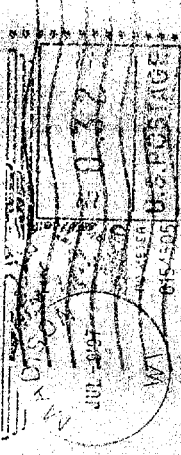
Plan Administrator: Robert W. Lazarz,
President of L & L Foods, Inc.

Title: President of L & L Foods, Inc.

Employer: L & L Foods, Inc.

PENSION AND WELFARE
SERVICES ADMINISTRATION
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PENSION AND WELFARE
SERVICES ADMINISTRATION

KPU
URS & ASSOCIATES
INSURANCE AND FINANCIAL PROFESSIONALS
2801 FISH HATCHERY ROAD
MADISON, WI 53713



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