



CANTEEN® SERVICE COMPANY

GENERAL OFFICES
2139 KALAMAZOO AVE. S.E. GRAND RAPIDS, MICHIGAN 49507

(616) 243-8614

FRED R. TIGGLEMAN
PRESIDENT

2520032065247

October 6, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N. W.
Washington, DC 20210

Gentlemen:

Re: Canteen Service Co. Deferred Compensation Agreement
for Fred R. Tiggleman

We maintain a non-qualified deferred compensation plan for a select group for our management employees. This letter is intended to comply with the requirements of DOL Regulations §2520.104-23 concerning an alternate method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA.

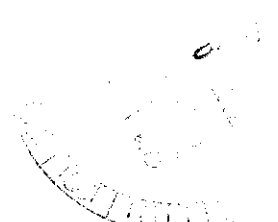
The information required by the regulation is as follows:

1. The name, address, and employer I.D. number of the employer are as follows:

Canteen Service Co.
2139 Kalamazoo Avenue, S. E.
Grand Rapids, Michigan 49507
(616) 243-8614

EIN No. 38-1557774

2. The employer maintains a plan for the purpose of providing deferred compensation for a select group of management employees;
3. The employer maintains only one such plan;
4. The plan covers one (1) employee as of the date of this letter;



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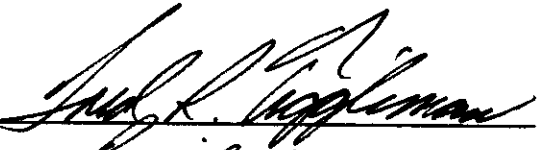
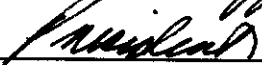
5. The employer will provide copies of plan documents to the Secretary of Labor upon request.

Very truly yours,

CANTEEN SERVICE CO.

By

Its

FRT/dmf

cc Larry J. Titley
Varnum, Riddering, Schmidt and Howlett

10/17/92