

**ALTERNATIVE METHOD OF COMPLIANCE
FOR PENSION PLANS FOR
CERTAIN SELECTED EMPLOYEES
PURSUANT TO REGULATION SECTION 2520.104-23**

U.S. DEPT. OF LABOR
FWBA/PUBLIC DISCLOSURE
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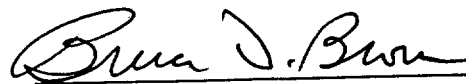
To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

Employer Name: Yorkshire Food Sales Corp.

Employer Address: 2000 Plaza Avenue
New Hyde Park, NY 11040

Employer EIN: 11-2705726

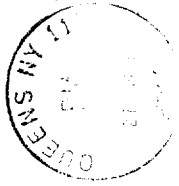
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Yorkshire Food Sales Corporation hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Yorkshire Food Sales Corporation currently maintains two (2) such plans and there are, in total, seven (7) employees in said plans.



Bruce D. Brown, Chief Executive Officer

Yorkshire Food Sales Corp.

*100 West 42nd Street
New York, N.Y. 10018-0001*



TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
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WASHINGTON DC 20210

