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January 16, 2002

OUR FILE NUMBER
269,697-011

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

WRITER'S DIRECT DIAL
213-430-7858

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

WRITER'S E-MAIL ADDRESS
cbennett@omm.com

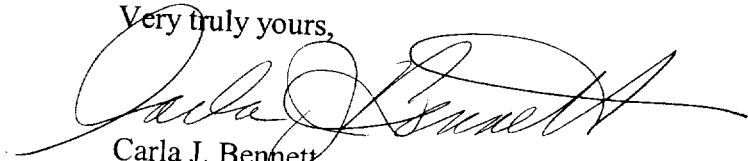
Re: **Top Hat Exemption Filing for Certain Plans of Gorton's Inc.**

Dear Sir or Madam:

Enclosed is the "Statement Under Department of Labor Regulations Section 2520.104-23" with respect to the following three plans:

1. Gorton's Inc. Retirement Preservation Plan;
2. Gorton's Inc. Savings Preservation Plan; and
3. Gorton's Inc. Deferred Compensation Plan.

Very truly yours,



Carla J. Bennett
for O'MELVENY & MYERS LLP

CJB:abh

Enclosure

cc: Mr. Paul Coz
Peter Shinevar, Esq.

STATEMENT UNDER
DEPARTMENT OF LABOR REGULATIONS
SECTION 2520.104-23

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

FROM: Employer: Gorton's Inc.
Address: 128 Rogers Street
Gloucester, Massachusetts 01930
EIN: 04-3575531

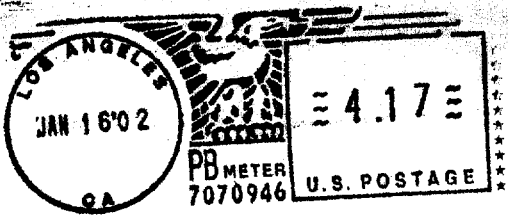
The employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, each adopted effective as of October 1, 2001, as follows:

<u>Plan Name</u>	<u>Approximate Number of Employees Participating</u>
Gorton's Inc. Retirement Preservation Plan	10
Gorton's Inc. Savings Preservation Plan	10
Gorton's Inc. Deferred Compensation Plan	11

GORTON'S INC.

Dated: 1/14/02

By Paul Gory



7000 1670 0001 9284 8830



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400 South Hope Street
Los Angeles, California 90071-2899

VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

SENDER'S NAME Carla J. Bennett FILE NUMBER 89 697-011
FIRST CLASS AIR MAIL EXPRESS MAIL HAND DELIVERY COURIER