

2520052092647

UNITED FOODS

July 27, 1999

**VIA CERTIFIED U.S. 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

1/35

RE: United Foods, Inc. Master Deferred Compensation Plan

To Whom It May Concern:

This statement is being filed with respect to the United Foods, Inc. Master Deferred Compensation Plan (the "Plan") pursuant to Section 2520.104-23 of the Regulations of the Department of Labor, which provides an alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded plans maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Plan was executed May 10, 1999 as a restatement of several existing deferred compensation plans and a newly initiated program, all of which were merged in to a single plan for administrative convenience. The Plan continues to provide for five different types of deferred compensation, each detailed in a separate schedule of specifications. A filing has already been made for the predecessor plans that are merged into the Plan.

The Plan information required under Section 2520.104-23(b)(1) is as follows:

STATEMENT PURSUANT TO D.O.L. REG. § 2520.104-23

- |    |                                 |  |
|----|---------------------------------|--|
| 1. | Name and Address of employer:   | United Foods, Inc.<br>Ten Pictsweet Drive<br>Bells, Tennessee 38006-0119 |
| 2. | Employer Identification Number: | 74-1264568   |

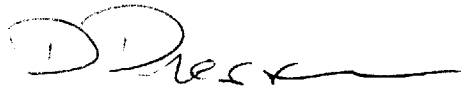
3. Declaration of Maintenance of Plans: United Foods, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of Plans: 1
5. Number of employees in Plan: 35

Upon request, plan documents will be provided as required by Section 104(a)(1) of ERISA and Section 2520.104-23(b)(2). If the Department feels that anything further is required to satisfy the requirements of ERISA with respect to the Plan, please advise.

Sincerely,

UNITED FOODS, INC.  
EMPLOYEE BENEFITS COMMITTEE

By: \_\_\_\_\_



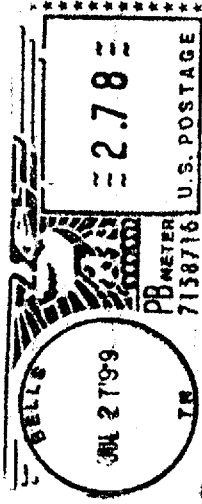
Donald Dresser  
Senior Vice President, Administration

**CERTIFIED**

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**MAIL**

**UNITED FOODS**



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