

Office of Employee Benefits Security
 Labor-Management Services Administration
 U.S. Department of Labor
 Washington, D.C. 20216

Date February 28, 1989

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: Whitey's Ice Cream Manufacturers, Inc.
2. Employer's Address: 2525 - 41st Street
Moline, Illinois 61265 61265
3. Employer ID#: 36-2847839 36-2847839
4. The above employer maintains the following plan or plans primarily for the purpose or providing deferred compensation for a select group of management or highly compensated employees.

Plan Name

1 of Employees Participating

Whitey's Ice Cream Manufacturers, 1
 Inc. Deferred Compensation
 Agreement

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

J. R. Tumberg