



PRODUCT OF SCOTLAND
Walkers
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U.S. DEPT. OF LABOR
PBA/PUBLIC DISCLOSURE
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September 7, 2001

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

Re: Deferred Compensation Arrangement

Dear Sir or Madam:

This notice is being filed pursuant to Department of Labor Regulation § 2520.104-23 on behalf of Walkers Shortbread, Inc. (the "Company"), 170 Commerce Drive, Hauppauge, NY 11788-3941 (EIN: 13-3836419).

The Company maintains a deferred compensation arrangement of the kind described in section 201(2) of the Employee Retirement Income Security Act of 1974, as amended. The arrangement is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan currently covers one employee.

Sincerely,

Norman F. Barnes
President and CEO

Certified Mail No.: 7099 3400 0012 5363 2529

The world's classic pure butter shortbread

Walkers Shortbread, Inc. 170 Commerce Drive, Hauppauge, NY 11788-3941
Phone: 1-800-521-0141 631-273-0011 Fax: 631-273-0438 Email: cs@walkersshortbread.com

