

Snell & Wilmer
L.L.P.
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PHOENIX, ARIZONA

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IRVINE, CALIFORNIA

SALT LAKE CITY, UTAH

August 7, 1998

VIA CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare
Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210


Re: Bar-S Foods Co. Deferred Management Incentive Plan

Dear Sir or Madam:

Enclosed for filing with the Secretary of Labor is a statement satisfying the alternate form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"). This statement is intended to fulfill the requirements set forth in Department of Labor Regulations Section 2520.104-23 with respect to the Bar-S Co. Deferred Management Incentive Plan.

If you have any questions, please feel free to call me.

Sincerely,


Catherine E. Wehling
for Snell & Wilmer L.L.P.

cc: Thomas F. Weinman
Thomas R. Hoecker

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STATEMENT PURSUANT TO DEPARTMENT OF LABOR
REGULATIONS SECTION 2520.104-23
FOR BAR-S FOODS CO.

RECEIVED

AUG 06 1998

DEFERRED MANAGEMENT INCENTIVE PLAN SNELL & WILMER

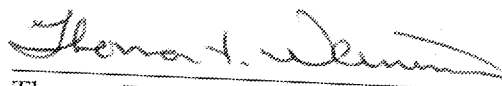
Bar-S Foods Co. hereby submits the following information to the Secretary of Labor for the Bar-S Foods Co. Deferred Management Incentive Plan:

1. Name and address of employer:

Bar-S Foods Co.
4041 North Central Avenue, Suite 1300
Phoenix, AZ 85012
2. Employer identification number assigned by the Internal Revenue Service:

86-0409987
3. The employer, Bar-S Foods Co., maintains the Deferred Management Incentive Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Bar-S Foods Co. maintains one (1) such plan.
5. 48 employees are currently covered by the Bar-S Foods Co. Deferred Management Incentive Plan.

1/48



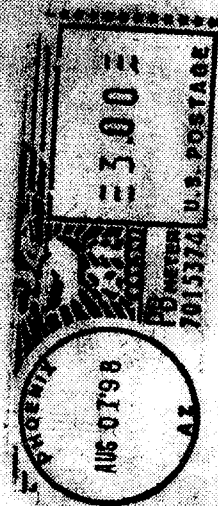
8/4/98

Thomas F. Weinman
Vice President Administration
and Secretary
Bar-S Foods Co.

CERTIFIED

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MAIL



Snell & Wilmer
— L.L.P. —

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To:

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Administration
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