

# PALMER FOOD SERVICES

Center Of The Plate Specialist Since 1850



900 JEFFERSON ROAD  
ROCHESTER, N.Y. 14623

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December 28, 1994

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

2520032030656

Dear Sir or Madam:

On January 1, 1993, Palmer Fish Company, Inc. adopted a "Top Hat" plan on behalf of Dwight S. Palmer; on November 28, 1994, Palmer Fish Company, Inc. adopted a "Top Hat" plan on behalf of Brian Foley and a "Top Hat" plan on behalf of Eugene Czapnik.

This statement is being provided pursuant to 29 C.F.R. §2520.104-23(b) in connection with the Plans.

1. Name, address and employer identification of employer:

Palmer Fish Company, Inc.  
900 Jefferson Road  
Rochester, New York 14623  
EIN: 16-0581370

2. The employer hereby declares that the Plans are being maintained primarily for the purpose of providing deferred compensation and employment contracts for the three highly compensated employees named above.

3. The total number of such plans maintained by the employer is three (3). The number of employees in each such plan is one (1).

The employer will provide any documentation to the Department of Labor upon its request.

If you have any questions, please do not hesitate to contact the undersigned.

Very truly yours,

Dwight M. Palmer  
President

cc: Thomas P. Young, Esq.  
Peter A. Freer, CPA  
Philip A. Collins, CPA

DOL-PWBA  
PUBLIC DISCLOSURE  
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