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James E. Robinson
Vice President
Human Resources

Smart & Final Stores Corporation
4700 South Boyle Avenue
Los Angeles, CA 90058
213-589-9737
FAX 213-586-8501

**STATEMENT UNDER
DEPARTMENT OF LABOR REGULATIONS
SECTION 2520.104-23**

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

FROM: Employer: Smart & Final, Inc.
Address: 4700 South Boyle Avenue
Los Angeles, CA 90058

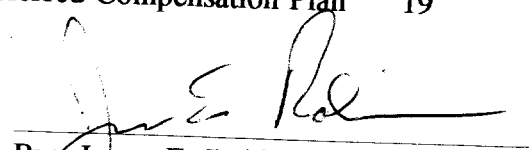
EIN: 95-4079584

The employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, as follows.

Plan Name Number of Employees Participating

Smart & Final, Inc. Supplemental Deferred Compensation Plan 19

Dated: March 8, 1995


By: James E. Robinson
Its: Vice President, Human Resources