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**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Alternative Method of Compliance with Reporting and Disclosure Requirement

Dear Sir or Madam:

On behalf of Harp's Food Stores, Inc. (the "Company"), I am filing this statement with you under Regulation Section 2520.104-23. I understand that this filing satisfies the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Name and Address of Employer: Harp's Food Stores, Inc.
P.O. Drawer 48
918 Gutensohn
Springdale, AR 72765-0048

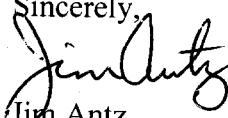
Employer Identification Number: 71-0304953

Number of Top Hat Plans: 1

Number of Employees in each Top Hat Plan: 6

The Company's Top Hat Plan is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Top Hat Plan are paid as needed solely from the general assets of the Company. Upon request, we will provide you with copies of the Top Hat Plan documents.

Please contact the undersigned if you have any questions or require additional information.

Sincerely,


Jim Antz
VP Finance & Administration, CFO

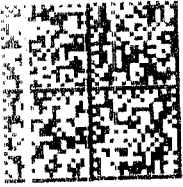
HARPS
...and more!

HARPS FOOD STORES
918 S. Gutensohn Rd
P.O. Box 48
Springdale, Arkansas 72765-004



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