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January 3, 1996

Top-Hat Plan Exemption
PWBA
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Wasatch Distributing Company, Inc.
EIN: 87-0206345

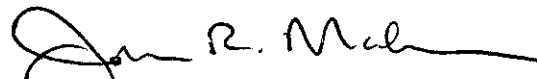
Dear Madam or Sir:

Please find enclosed for filing with the Secretary of Labor the statement required by Labor Regulation §2520.104-23, 29 CFR with regard to nonqualified deferred compensation plans maintained by Wasatch Distributing Company, Inc.

Thank you for your assistance in this matter.

Very truly yours,

RAY, QUINNEY & NEBEKER


John R. Madsen

JRM:vb
Enclosure

December 21, 1995

Top-Hat Plan Exemption
PWBA
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Wasatch Distributing Company, Inc.
2361 B Avenue
P.O. Box 1492
Ogden, Utah 84401
EIN: 87-0206345

This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains two (2) nonqualified deferred compensation plans for executives who are a select group of management or who are highly compensated.

The number of employees in each plan is one.

The above employer is willing to furnish documents, if any, with respect to the above plans if requested by the Secretary of Labor.

Very truly yours,

WASATCH DISTRIBUTING COMPANY, INC.

By: 

Its: _____
PRESIDENT