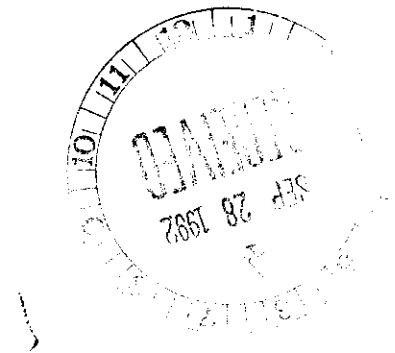


2520190030640



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

Ladies and Gentlemen:

The following statement is intended to comply with the alternative form of complying with the reporting and disclosure requirements of Part I, Title I of ERISA as outlined in Department of Labor regulations section 2520.104-23.

Name and Address of Employer (Controlled Group):

East Coast Oil Corporation  
1420 E. Commerce Road  
Richmond, VA 23224

ACME Markets of Virginia, Inc.  
P.O. Box 246  
North Tazewell, VA 24630

Employer Identification Numbers:

54-0199360

55-0434865

Declaration:

The Employer maintains two plans. The first is an employment contract and the other is a stock option plan. The plans are maintained primarily for the purpose of providing benefits for a select group of management and highly compensated employees. The company does not believe that either plan is subject to ERISA; however, in the event The Department of Labor finds otherwise, this protective filing is being made.

Number of Plans:

The Employer has adopted two plans for the benefit of a select group of management and highly compensated employees.

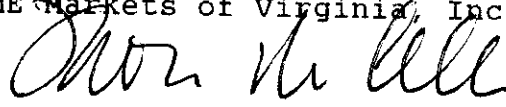
Number of Employees:

Currently, each plan has one participant.

The company check payable to the US Department of Labor in the amount of \$1,000 is attached. This filing is being made in accordance with the DOL's grace period filing program which expires September 30, 1992.

East Coast Oil Corporation  
ACME Markets of Virginia, Inc.

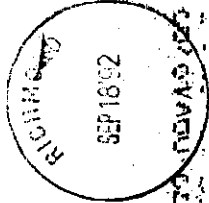
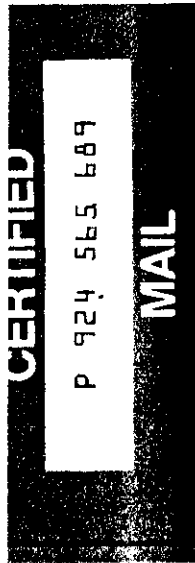
By

  
\_\_\_\_\_  
Thomas N. Allen, Chairman

4303



EAST COAST OIL CORP.  
1420 EAST COMMERCE ROAD  
RICHMOND, VIRGINIA 23224-7598



U.S. POSTAGE  
0229



DNMFEIP347060

Return Receipt Requested

TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS ADMINISTRATION  
ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210

