



March 17, 1997

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Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: Unfunded Nonqualified Deferred Compensation Plan
Reporting Requirements Under ERISA

Dear Mr. Secretary:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which requires employers who maintain plans primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees to provide certain information with the Secretary of Labor.

Employer: S & R Food Corporation

Employer Identification Number: 39-0768447

Declaration: S & R Food Corporation maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

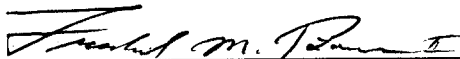
Number of Plans: 7

Number of Employees in Each Plan: 1

Plan documents will be provided to the Labor Department upon request.

Very truly yours,

S & R FOOD CORPORATION

BY: 
Frederick M. Bowes II
Executive Vice President Finance & Administration