

MCLANE, GRAF, RAULERSON & MIDDLETON

JOHN R. MCLANE, JR.
 ROBERT A. RAULERSON
 JACK B. MIDDLETON
 CHARLES A. DEGRANDPRE
 JAMES R. MUIRHEAD
 PETER B. ROTCH
 ARTHUR G. GREENE
 ROBERT A. WELLS
 R. DAVID DEPUY
 BRUCE W. FELMLY
 JAMES C. HOOD
 J. CHRISTOPHER MARSHALL
 ROBERT E. JAURON
 THOMAS J. DONOVAN
 LINDA CRANDALL CONNELL
 WILBUR A. GLAHN, III
 WILLIAM V. A. ZORN
 GREGORY H. SMITH
 RICHARD A. SAMUELS
 DAVID E. BARRADALE
 STEVEN V. CAMERINO
 JOSEPH A. FOSTER
 CONNIE BOYLES LANE
 RALPH F. HOLMES
 KATHLEEN M. ROBINSON
 MICHAEL L. HENRY
 PETER D. ANDERSON
 DAVID WOLOWITZ

OF COUNSEL
 KENNETH H. VOLK**
 JACQUELINE LAKE KILLGORE

PROFESSIONAL ASSOCIATION
 NINE HUNDRED ELM STREET
 P. O. BOX 326
 MANCHESTER, N. H. 03105-0326
 TELEPHONE (603) 625-6464
 FACSIMILE (603) 625-5650

FORTY-EIGHT CONGRESS STREET
 P. O. BOX 4316
 PORTSMOUTH, N. H. 03802-4316
 TELEPHONE (603) 436-2818
 FACSIMILE (603) 436-5672

FIFTEEN NORTH MAIN STREET
 CONCORD, N. H. 03301
 TELEPHONE (603) 226-0400
 FACSIMILE (603) 224-8180

MARIA HOLLAND LAW
 ALICE K. PAGE
 THOMAS W. HILDRETH*
 MICHAEL B. TULE
 KEVIN M. LEACH
 JOSEPH D. LEVERONE
 MICHAEL J. QUINN
 CHRISTINE S. ANDERSON
 SUZANNE M. GORMAN
 MARK C. ROUVALIS
 ANNE M. EDWARDS
 LINDA S. JOHNSON
 STEVEN M. BURKE
 J. KIRK TROMBLEY*
 JAMES J. TENN. JR.
 MARK A. WRIGHT
 ELLEN L. ARNOLD
 PETER G. NESS
 BYRNE J. DECKER
 SUZANNE M. WOODLAND
 DANIEL G. RUSSO
 LANDYA B. MCCAFFERTY
 JOHN P. BEALS
 JOHN M. CURRAN
 DEBORAH F. MORAZZI
 BARRY NEEDLEMAN

*ALSO ADMITTED IN MAINE
 **ADMITTED IN NEW YORK ONLY

April 19, 1994

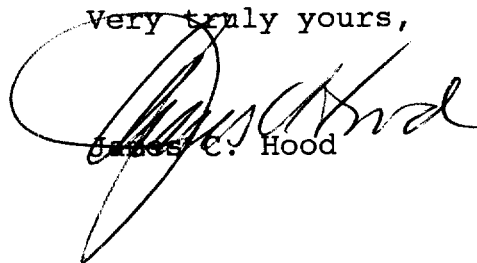
Top Hat Plan Exemption
 Pension and Welfare Benefits
 Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitutional Avenue, N.W.
 Washington, DC 20210

Re: The Coca-Cola Bottling Company of Northern New England,
 Inc.
 EIN: 04-2614952

Dear Sir/Madam:

Enclosed please find the "Top Hat" Plan filing statement required under DOL Reg. § 2520.104-23 for the above-referenced corporation. By filing the notice, the corporation neither admits nor denies whether the Plan referenced in the notice is subject to ERISA. Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



James C. Hood

JCH/dgr
 Enclosure

CERTIFIED MAIL
 RETURN RECEIPT REQUESTED

APR 3 1994
 RECEIVED

"TOP HAT" PLAN FILING

(Statement Required Under
Alternative Method of Compliance
With ERISA Reporting and
Disclosure Rules (DOL Reg. §2520.104-23))

1. Name and Address of Employer:

The Coca-Cola Bottling Company of Northern New England, Inc.
One Executive Park Drive
Suite 330
Bedford, New Hampshire 03110

2. Employer Identification Number: 04-2614952

3. 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.

4. Number of Such Plans: Four (4)

5. Number of Employees Covered in Each Such Plan:

One (1) employee is covered in each plan

RECEIVED
MAY 3 1994