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DILLON COMPANIES, INC.

Box 1266/Hutchinson, Kansas 67504-1266/(316)663-6801

HAROLD D. RYAN
Vice President
Human Resources

April 27, 1994

CERTIFIED MAIL/RRR
P 796 812 821

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


Re: Dillon Companies, Inc.
EIN 48-0196590

Ladies/Gentlemen:

Enclosed please find a Notice of Adoption of Top Hat Deferred Compensation Plan which fulfills the reporting obligation of DOL Regulation §2520.104-23 for Dillon Companies, Inc. Executive Deferred Compensation Plan which was adopted by the Board of Directors on January 5, 1994.

If you have any questions, please contact the undersigned.

Sincerely,


Harold D. Ryan

DILLON COMPANIES, INC.
EIN 48-0196590

April 27, 1994

Notice of Adoption of Top Hat
Deferred Compensation Plan

Pursuant to and as required by DOL Regulation §2520.104-23, this notice is to advise the U.S. Department of Labor ("DOL") that Dillon Companies, Inc. (the "Company") has adopted Dillon Companies, Inc. Executive Deferred Compensation Plan (the "Plan"), as an unfunded deferred compensation plan providing benefits to a select group of management employees.

The Plan was adopted effective as of January 5, 1994 and was executed on that date. Therefore, this Notice is being timely filed under the foregoing DOL regulation.

The Corporation is the administrator of the Plan. The number of employees in the Plan is approximately 45. The Corporation's address is Dillon Companies, Inc., 700 East 30th Street, Hutchinson, Kansas 67502 and its employer identification number is 48-0196590.

The Plan is unfunded for purposes of both the Employee Retirement Income Security Act of 1974, as amended, and the Internal Revenue Code of 1986, as amended.

Pursuant to the foregoing DOL regulation, the Plan document is available upon request by the DOL.

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