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www.tropicalfoods.com

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

Re: Tropical Nut & Fruit Co.

Dear Sir or Madam:

This company, Tropical Nut & Fruit Co., on June 12th, 2003, has adopted two Wage Continuation Agreements (the "Plans") primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees. Each Plan provides that the company is the administrator of the Plan. Each Plan confers benefits upon a shareholder of the company who also is an executive and employee of the company. Each Plan provides, subject to certain conditions and limitations, for a continuation of such person's salary for a period of two years beyond termination of such person's employment with the company. Upon request, the company will furnish a copy of the Plans.

Tropical Nut & Fruit Co.'s address is 1100 Continental Blvd., Charlotte, NC 28273. Its employer identification number (EIN) is 56-1179814.

This letter is intended to satisfy the provisions of Labor Regulation §2520.104-23. Please direct all correspondence regarding this matter to the undersigned.

Sincerely,

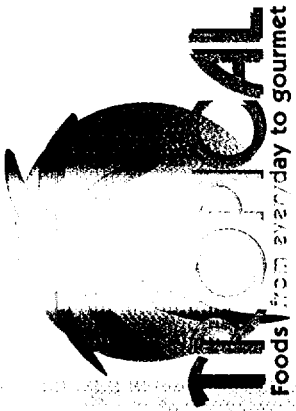
*J.R. Bower* 6/13/03  
President/CEO Tropical Nut & Fruit

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770/435-1371 fax

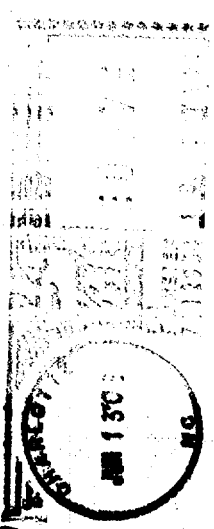
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