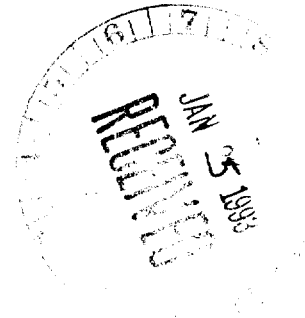


2520032034631

U.S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212



RE: Notice of Plan(s) of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan(s) of deferred compensation.

1. Name and Address of Employer:

Gregerson Foods, Inc.
644 Walnut Street
Gadsden, AL 35999

2. Federal Employer Identification No. (EIN):

63-0624961

3. The Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One employee is covered by the plan.

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SUPERVALU INC.

SUPERVALU

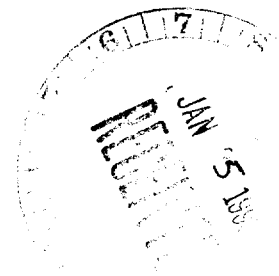
Corporate Offices
PO Box 990
Minneapolis, MN 55440
612 828 4000

Thomas L. Bird
Estate and Tax Planning
(612) 828-4103

December 21, 1992

CERTIFIED MAIL
Return Receipt Requested

Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212



RE: Top Hat Plan Exemption

Dear Sir or Madam:

This letter is issued in accordance with Labor Department Regulation 2520.104-23 on behalf of the plan administrator to advise you that Gregerson Foods, Inc., federal tax identification number 63-0624961, maintains the plan(s) identified herein for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Copies of the plan(s) will be provided to the Department upon receipt of a written request.

A \$1,000 check covering the civil penalty under the general amnesty program and the simplified statement contemplated by the above-referenced regulation is enclosed with this letter.

Very truly yours,

A handwritten signature in cursive script that reads "Thomas L. Bird".

Thomas L. Bird

Enclosures
cc: Plan Administrator (w/encs.)

TLB:sen



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