



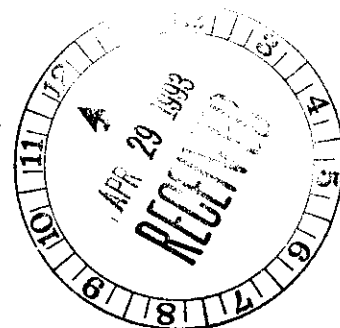
Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, DC 20210

April 30, 1993

Dear Sirs:

The following statement is intended to comply with the alternative form for the reporting and disclosure requirements of Part I, Title I of ERISA as outlined in the Department of Labor Regulations 2520.104-23.

Name of Employer: Stihl Incorporated
Address of Employer: 536 Viking Drive
 Virginia Beach, VA 23452
Employer Identification Number: 54-0969072
Number of Plans of Deferred Compensations:



The Employer maintains a nonqualified supplemental retirement plan entitled the Stihl Incorporated Supplemental Executive Retirement Plan.


Number of Employees: 3

Declaration:

The Employer maintains this unfunded arrangement for the purpose of providing supplemental retirement benefits for a select group of management or highly compensated employees.

The above-referenced plan was adopted effective as of January 1, 1993. Upon request, the Company will furnish a copy of the plan.

STIHL INCORPORATED

By 
 Manfred W. Schwarz, EVP