

TOP HAT PLAN REGISTRATION STATEMENT

September 22, 1992

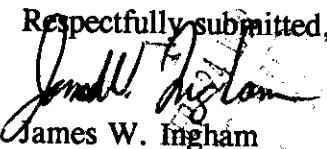
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, The Mentholatum Company Inc. located at 1360 Niagara Street, Buffalo, NY 14213 and assigned EIN 16-0709461 by the Internal Revenue Service hereby declares that it maintains eight plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered under each plan is as follows:

<u>Plan</u>	<u># of Participants</u>
GHH 1972	1
GHH 1977	1
TAH 1972	1
TAH 1977	1
JT 1977	1
DBC 1985	1
RFD 1985	1
RMC 1989	1

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by The Mentholatum Company Inc. that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully submitted,

James W. Ingham
Vice President
Chief Financial Officer

JWI/tlb
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