

2520032544089

KIRKLAND & ELLIS
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

Jeffrey W. Stevenson
To Call Writer Direct
312 861-2409

200 East Randolph Drive
Chicago, Illinois 60601

312 861-2000

Facsimile:
312 861-2200

April 13, 1994

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Lands' End, Inc. Deferred Compensation and
Excess Benefit Plan

Gentlemen:

The purpose of this letter is to notify the Department of Labor in accordance with its Regulation Section 2520.104-23 that Lands' End, Inc. established, effective as of December 10, 1993, an unfunded deferred compensation plan for certain of its employees.

The following information is provided regarding the reporting and disclosure provisions of the Part 1 of Title I of ERISA, as amended:

Employer Name and Address: Lands' End, Inc.
1 Lands' End Lane
Dodgeville, WI 53595

Employer Identification No. 36-2512786

Number of deferred compensation plans maintained for management and highly compensated employees: 1

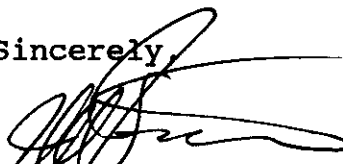
Number of employees in each plan as of the date hereof: The plan covers approximately 20 employees

KIRKLAND & ELLIS

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
April 13, 1994
Page 2

If you desire any additional information, please
contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey W. Stevenson", written over a horizontal line.

Jeffrey W. Stevenson

JWS:aw