



JOY M. GAETANO
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U.S. DEPT. OF LABOR
PMDA/PUBLIC DISCLOSURE
02 JUN 17 AM 11:47

May 13, 2002

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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

To Whom It May Concern:

United States Filter Corporation ("Company") sponsors the IWC Resources Corporation Executive Supplemental Benefits Plan and the IWC Resources Corporation Deferred Compensation Plan. The Company's address is 40-004 Cook Street, Palm Desert, California 92211, and the Company's Employer Identification Number is 33-0266015.

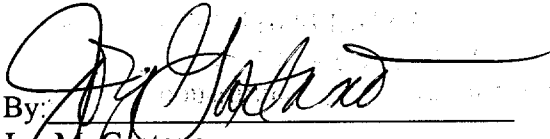
The Plans are unfunded non-qualified plans established for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Executive Supplemental Benefits Plans has 22 participants, and the Deferred Compensation Plan has three participants. The Company has previously filed a similar notice with respect to the United States Filter Corporation Management Deferred Compensation Plan.

This letter constitutes the alternative form of compliance with the reporting and disclosure requirements of Part I or ERISA in accordance with U. S. Department of Labor Reg. §2520.104-23, under Section 110 of ERISA.

The Company will provide Plan documents to the Secretary of Labor upon request, in accordance with Section 104(a)(1) of ERISA.

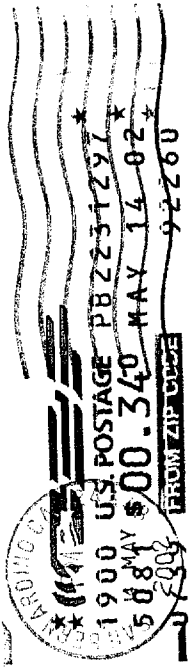
Sincerely,

UNITED STATES FILTER CORPORATION

By: 
Joy M. Gaetano
Senior Vice President
Corporate Human Resources

USFilter

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