



2520032904814

December 28, 1998

ANDERSEN CORPORATION

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

2520032904814

Dear Sir or Madam:

Andersen Corporation has entered into a Restricted Share Program (the "Program") for the benefit of certain of its and its affiliates' executives which, by its terms, provides for specified benefits payable to such executives following certain terminations of employment. Declaration is made that the Program is maintained primarily for the purpose of providing deferred compensation payable solely from the general assets of the employer to a select group of management or highly compensated employees and the following information is being submitted with respect to the Program pursuant to Department of Labor Regulation section 2520.104-23:

- 1. The employer's name and address is:

Andersen Corporation
100 Fourth Avenue North
Bayport, MN 55003

- 2. The employer's federal tax identification number is: 41-0123208
- 3. The number of persons who are presently eligible to participate in the Program is: 5.
- 4. The employer maintains the following other plans providing deferred compensation to a select group of management or highly compensated employees:

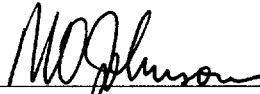
<u>Name of Plan</u>	<u>Eligible Participants</u>
ESOT Equalization Plan	19
Full Pension Benefit Plan A	24
Full Pension Benefit Plan B	24
Charles W. Schmid Deferred Compensation Agreement	1
Long-Term Incentive Plan	31

The Program will be furnished to you upon request pursuant to section 104(a)(1) of the Employee Retirement Income Security Act of 1974 ("ERISA").

Should you have any questions regarding this matter, we would appreciate your contacting the undersigned at (612) 430-7383.

Sincerely,

ANDERSEN CORPORATION

A handwritten signature in black ink, appearing to read "M. O. Johnson", written over a horizontal line.

Michael O. Johnson,
Senior Vice President, Corporate Services
and Chief Financial Officer