

Johnson & Johnson

2520032032278

January 6, 1997

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: *Johnson & Johnson; EIN 22-1024240*
Nonqualified Deferred Compensation Plans for a Select
Group of Management or Highly Compensated Employees

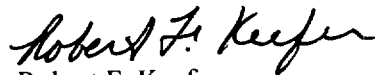
Dear Sir/Madam:

On behalf of Johnson & Johnson, and in accordance with Department of Labor ("DOL") Regulation section 2520.104-23(b), the following information is supplied to satisfy the alternative method of compliance with the reporting and disclosure requirement with respect to the Johnson & Johnson nonqualified plan described below.

Johnson & Johnson, which maintains its principal place of business at One Johnson & Johnson Plaza, New Brunswick, NJ 08933, has adopted a nonqualified unfunded deferred compensation plan for employees who comprise a select group of management or who are highly compensated. The plan is: Johnson & Johnson Excess Savings Plan. The Excess Savings Plan presently covers 232 employees, and was adopted on September 3, 1996.

Johnson & Johnson is willing to furnish documents with respect to the above plans upon request.

Sincerely,



Robert F. Keefer
Director, Compensation/Benefits Taxation

(dolfiling)