



Samuel A. Miley  
Direct Dial: (615) 316-5260

2520032032315

January 8, 1997

**CERTIFIED MAIL-RETURN RECEIPT REQUESTED**

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

Re: MagneTek, Inc.  
EIN 95-3917584

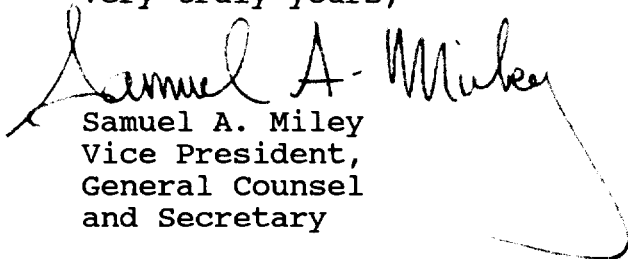
Greetings:

MagneTek, Inc. hereby gives notice that it has adopted the MagneTek, Inc. Deferral Investment Plan and the MagneTek, Inc. Performance-Based Pension Restoration Plan, both effective as of January 1, 1997.

These are unfunded plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The initial number of employees participating in the Deferral Investment Plan is approximately 30 and the initial number of participants in the Performance-Based Pension Restoration Plan is approximately 25. These are the only top hat plans maintained by MagneTek, Inc.

This notice is submitted pursuant to Department of Labor Regulation section 2520.104-23. MagneTek, Inc. is located at 26 Century Boulevard, Nashville, Tennessee 37214.

Very truly yours,



Samuel A. Miley  
Vice President,  
General Counsel  
and Secretary

SAM:lu

cc: Michael D. Stuart, Esq.  
David I. Schiller, Esq.  
Ning Chen

L4-6340