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April 10, 1995

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

TH

Re: Browning-Ferris Industries, Inc.

Gentlemen:

This notice is being filed by this Firm on behalf of the plan administrator of the plan described below pursuant to 29 CFR Section 2520.104-23. BFI has established a new plan (plan number 005) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Twenty-one employees are covered by this plan. BFI's address is 757 N. Eldridge, Houston, Texas 77079. BFI's employer identification number (EIN) is 741673682.

Sincerely,



Paul F. Concannon

PFC/jg