



2727 Paces Ferry Road, N.W. • Atlanta, GA 30339
(404)433-8211

2520040153674

March 24, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

REC'D - DOL - CIVIL RIGHTS
95 MAR -5 11:08:32

Dear Ladies and Gentlemen:

In accordance with DOL Regulation Section 2520.104-23, this statement is being filed to advise you that The Home Depot, Inc. (the "Company") maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its subsidiaries. The plan presently covers 43 employees. The Company's address is Two Paces West, 2727 Paces Ferry Road, NW, Atlanta, GA 30339, and its employer identification number is 95-3261426.

Sincerely yours,

Lawrence K. Menter
Senior Corporate Counsel

lkm:djj

