



BERETTA U.S.A. CORP.

17601 BERETTA DRIVE - ACCOKEEK - MARYLAND 20607

2520040760791

March 8, 1994

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
2000 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Beretta U.S.A. Corporation
Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Beretta U.S.A. Corporation Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer - Beretta U.S.A. Corporation
17601 Beretta Drive
Accokeek, Maryland 20607
2. Employer's Employer Identification Number - 22-1898352
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and only one employee participates in the Plan.

Pension and Welfare Benefits Administration
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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Beretta U.S.A. Corporation

By: 