



Ecolab Center
St. Paul, Minnesota 55102
612/293-2662
Fax: 612/293-2573

Ecolab Inc.
Law Department

Sheila Beuning Holt
Senior Attorney

2520040182471

September 16, 1994

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

Re: Deferred Compensation Plans for Select Group of Management/Top Hat Statement

Dear Sir or Madam:

The purpose of this letter is to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, pursuant to Department of Labor Reg. §2520.104-23. Ecolab Inc. previously filed a top hat statement with the Department of Labor. It is now revising that statement so as to include a new deferred compensation plan for a select group of management which became effective July 1, 1994 (Ecolab Mirror Pension Plan) and to delete reference to a plan which no longer provides the opportunity for a deferred compensation pension benefit (Ecolab Executive Death Benefits Plan).

- | | | |
|----|---------------------------------|---|
| 1. | Name and Address of Employer: | Ecolab Inc.
Ecolab Center
370 N. Wabasha Street
St. Paul, MN 55102 |
| 2. | Employer Identification Number: | 41-0231510 |

3. Ecolab Inc. currently maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: (i) Ecolab Mirror Pension Plan for approximately 49 employees; (ii) Ecolab Supplemental Executive Retirement Plan for approximately 42 employees; (iii) Ecolab Mirror Savings Plan (formerly the Ecolab Executive Non-Qualified Deferred Compensation Plan) for approximately 40 employees; and (iv) separate, but similar, severance agreements which may provide an unfunded deferred benefit in the future for approximately 14 employees.

Sincerely,



SBH/pap
IB:sh0901-9.doc/091594

cc: T. E. Lund - Oppenheimer, Wolff & Donnelly
D. A. Wigglesworth - ECN/3