

2520042390668

ABB ALSTOM
POWER

Human Resources - Shared Services
US Operations

April 7, 2000

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

Re: Retirement Income Restoration Plan
Deferred Compensation Plan
Supplemental Executive Retirement Plan

Ladies and Gentlemen:

Under Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Regulations issued by the Secretary of Labor thereunder, this statement is being filed with respect to the above referenced plans maintained by ABB ALSTOM POWER Inc. for certain of its employees in compliance with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

The following information is submitted in accordance with the foregoing regulation:

1. The name of the employer is ABB ALSTOM POWER Inc. and its address is 2000 Day Hill Road, Windsor, Connecticut 06095.
2. The employer identification number ("EIN") assigned to ABB ALSTOM POWER Inc. is 06-1553604.
3. The following is a list of plans maintained by ABB ALSTOM POWER Inc. primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

ABB ALSTOM POWER Inc. Retirement Income Restoration Plan.
56 employees are participating in the plan.

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ABB ALSTOM POWER Inc. Deferred Compensation Plan.
25 employees are participating in the plan.

ABB ALSTOM POWER Inc. Supplemental Executive Retirement Plan.
2 employees are participating in the plan.

The Retirement Income Restoration Plan, the Deferred Compensation Plan and the Supplemental Executive Retirement Plan are the only plans maintained by ABB ALSTOM POWER Inc. as of the date hereof for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Should additional information or a copy of plan documents be required, please let us know.

Very truly yours,



Gil J. Jones, Jr.
Vice President, Human Resources
Shared Services

GJJ/jv

Via Certified Mail P-071-067-025
(return receipt requested)

1gj38.doc

Gill Jones, 6422-1935

ABB ALSTOM
+ **POWER**

2000 Day Hill Road
Windsor, CT 06095-0500



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**RETURN RECEIPT
REQUESTED**

