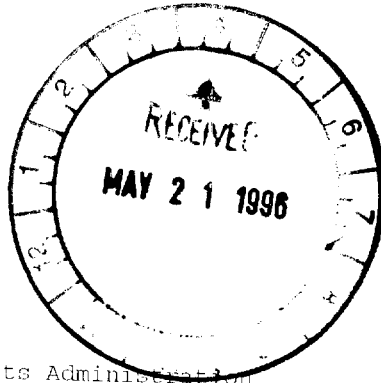


**FMC Corporation**

Executive Offices  
200 East Randolph Drive  
Chicago Illinois 60601  
312 861 6000

2520042391062



**FMC**

May 15, 1996

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
US. Department of Labor, Room N-5638  
200 Constitution Avenue, NW.  
Washington, DC. 20210

Ladies and Gentlemen:

This document constitutes the statement required by Department of Labor Regulations Section 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to three non qualified deferred compensation plans maintained by FMC Corporation.

FMC Corporation, whose Employer Identification Number is 94-0479804, and whose address is 200 East Randolph Drive, Chicago, Illinois 60601, maintains the Benefit Restoration Plan for Participants in the Moorco International Inc. Retirement Income Plan ("Moorco Restoration Plan"), the Supplemental Executive Retirement Plan for Participants in the Moorco International Inc. Retirement Plan ("Moorco Supplemental Plan"), and the Benefit Restoration Plan for Participants in the Smith Meter Inc. Salaried Retirement Plan ("Smith Restoration Plan"), which are non qualified deferred compensation plans for employees who are members of select group of management or who are highly compensated. Each of the top-hat plans was established effective January 1, 1995. There are five participants in the Moorco Restoration Plan, five participants in the Moorco Supplemental Plan, and two participants in the Smith Restoration Plan.

FMC Corporation is the sponsor and plan administrator of each of the top-hat plans, and will forward documents evidencing the top hat plans to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Yours very truly,

FMC CORPORATION

By 

Randall J. Woods  
Director,  
Risk Management and Benefit Administration

CC: Ron Cooper  
Diana Nunley  
Lynne Harkel-Rumford

Mary Jo Kucera  
Dave Kostelansky