

Hussmann Corporation
12999 St. Charles Rock Road
Bridgeton, MO 63044
(314) 298 6541

Dennis F. Dubitsky, CHMM
Director, Safety and
Environmental Affairs

March 12, 1998

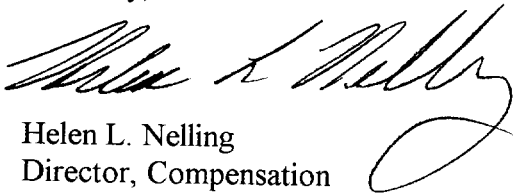
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.E.
Washington, D.C. 20210

This is to inform you that:

While Hussmann Corporation (EIN 43-0156220) was a subsidiary of the Whitman Corporation, it maintained one (1) Executive Retirement Plan for a select group of executives, numbering approximately 30. The plan contained both compensation deferral and defined benefits provisions.

Hussmann Corporation was spun-off from Whitman Corporation on January 30, 1998. It is now a subsidiary of Hussmann International, Inc. (EIN 43-1791715). As a result Hussmann Corporation has retained its executive plan, but split it into two plans; the Hussmann Corporation Executive Retirement Plan, a compensation deferral plan, and the Hussmann Corporation Supplementary Executive Retirement Plan, a defined benefit plan. The select group which participates in these plans still numbers approximately 30.

Sincerely,



Helen L. Nelling
Director, Compensation
and Benefits Services

HLN:gd

HUSSMANN®

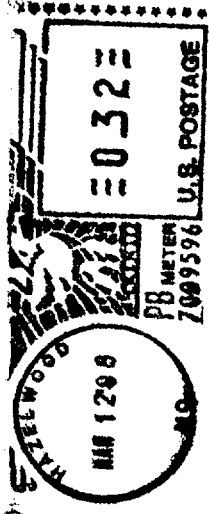
Hussmann Corporation
12999 St. Charles Rock Road
Bridgeton, MO 63044-2483

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right of the return address.

CERTIFIED

P 875 702 833

MAIL



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