



Johnson Worldwide Associates

February 9, 1998

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

Re: Johnson Worldwide Associates, Inc. Deferred Compensation Plan

Dear Sirs/Madame:

This letter is being provide in pursuant to §29 cfr 2520.104-23(b) of the DOL regulations. The above referenced plan is intended to qualify as a "unfunded" plan as defined under ERISA. The following information is being provide to qualify for the one time filing requirement of the DOL regulations:

- (a) Johnson Worldwide Associates, Inc.
1326 Willow Road
Sturtevant, WI 53177
EIN 39-1536083
- (b) This employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees
- (c) Number of such plans established by the employer: 1
- (d) Number of total employees covered by such plans: 31

Please process this letter and indicate in your files that the employer has satisfied the requirements and of regulations and no additional filings are required unless requested specifically from the Department of Labor. A copy of the plan document will be provided at your request.

Thank you for your assistance. If you have any additional questions regarding this filing please feel free to contact me at (414)884-1581.

Sincerely,

A handwritten signature in black ink that reads 'Floyd Wilkinson'.

Floyd Wilkinson
Director of Human Resources
Johnson Worldwide Associates, Inc.

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Johnson Worldwide Associates 1326 Willow Road Sturtevant WI 53177

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Please affix postage over top of envelope to
the right of the return address

CERTIFIED

P 280 516 257

MAIL

JWA

TOP HAT EXEMPTION PENSION AND WELFARE
BENEFIT ADMINISTRATION
RM N-5644
U. S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE
WASHINGTON DC 20210

