



Donaldson
Filtration Solutions

Donaldson Company, Inc.
1400 West 94th Street
Bloomington, MN
55431-2370

Mailing Address:
P.O. Box 1299
Minneapolis, MN
55440-1299 U.S.A.

Tel 952.887.3131
Fax 952.887.3155
www.donaldson.com

2520043380588

March 30, 2004

CERTIFIED MAIL
Return Receipt Requested
Receipt No.

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

RE: Section 2520.104-23 of the Department of Labor Regulations

Dear Reader:

Pursuant to Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, Donaldson Company, Inc. hereby provides the information required to comply with the reporting and disclosure requirements applicable to unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23(b)(1) of the Regulations, this statement provides a list of the five plans maintained by Donaldson Company, Inc. and the number of participants in each plan.

1. The name and address of the employer is as follows: Donaldson Company, Inc., 1400 West 94th Street, Bloomington, MN 55431.
2. The employer identification number assigned by the Internal Revenue Service for the employer is: 41 0222640.
3. Donaldson Company Inc. hereby declares that it maintains five nonqualified deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The following are the names of the five (5) deferred compensation plans, and the number of employees participating in the plans are as follows:

Top Hat Plan Exemption
March 30, 2004
Page 2

| <u>Plan</u> | <u>Number of Participants</u> |
|--|-------------------------------|
| Donaldson Company, Inc. Excess Pension Plan | 31 |
| Donaldson Company, Inc. Deferred Compensation and 401(k) Excess Plan | 25 |
| Donaldson Company, Inc. ESOP Restoration Plan | 22 |
| Donaldson Company, Inc. Deferred Stock Option Gain Plan | 4 |
| Donaldson Company, Inc. Supplemental Executive Retirement Plan | 11 |

If you need any further information, please call or write me.

Respectfully submitted,



DONALDSON COMPANY, INC.

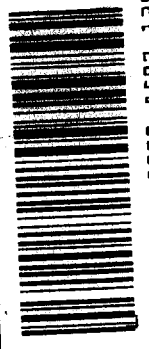
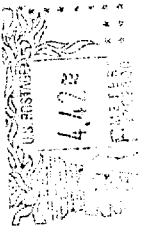
By: Tom Windfeldt
Title: Vice President – Controller

cc: Michael J. Voves

COMMERCIAL MAIL

Donaldson.
Filtration Solutions

The Donaldson Foundation
P.O. Box 1299
Minneapolis, MN
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