

UST

100 WEST PUTNAM AVENUE, GREENWICH, CONNECTICUT 06830

2520005096432

September 29, 1992

By Certified Mail

Pension and Welfare Benefits Administration
Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Filing of Alternative Reporting
and Disclosure Statement

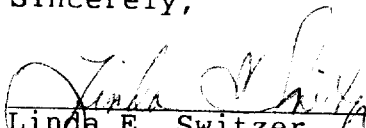
Dear Madam or Sir:

On behalf of UST Inc., I hereby submit the enclosed alternative compliance statement, described in paragraph (b)(1) of Department of Labor Regulation Section 2520.104-23 (alternative method of reporting and disclosure under Part 1 of Title I of ERISA), listing all unfunded deferred compensation plans covering a select group of management or highly compensated employees, commonly known as "top hat" plans, maintained by UST Inc. or its wholly owned subsidiaries.

Enclosed is a check for one thousand dollars (\$1,000.00), made payable to the Department of Labor, in full payment of the civil penalty provided in the notice published Friday, July 24, 1992 in the Federal Register.

An extra copy of this cover letter and the alternative compliance statement are also enclosed. Kindly acknowledge the receipt of this filing by stamping the duplicate copy and returning it in the enclosed self-addressed, stamped envelope.

Sincerely,


Linda E. Switzer
Director, Compensation and
Employee Benefits

Certified Mail, Return Receipt No. P 701 652 680

STATEMENT OF UST INC.
REGARDING UNFUNDED PENSION PLANS
MAINTAINED FOR SELECT GROUPS OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES

TO: Pension and Welfare Benefits Administration
Department of Labor
P.O. Box 72512
Washington, D.C. 20013-5212

FROM: UST Inc.
100 West Putnam Avenue
Greenwich, Connecticut 06830
Employer I.D. number assigned by IRS: 061193986

061193986

This statement is being filed pursuant to Department of Labor Regulation Section 2520.104-23. UST Inc. or its wholly owned subsidiaries maintain the following plans, each of which is an unfunded plan maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees:

<u>Name of Plan</u>	<u>Number of Employees Participating</u>
a. UST Inc. Officers' Supplemental Retirement Plan	58
b. UST Inc. Benefit Restoration Plan	20
c. Employment and change in control severance agreements providing generally for 3 years of benefits in the event of specified terminations of employment of executive officers of UST Inc.	5
d. Change in control severance agreements providing generally for 3 years of benefits in the event of specified terminations of employment of other officers of UST Inc. or its wholly owned subsidiaries	25
e. Agreements supplementing retirement benefits of certain executive officers of Stimson Lane Ltd., a wholly owned subsidiary of UST Inc.	3

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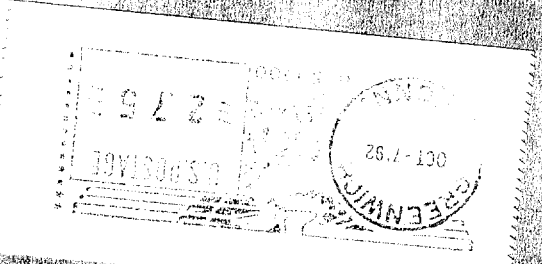
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