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June 7, 2000

U.S. DEPT. OF LABOR
P/WBA/PUBLIC DISCLOSURE
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room-5644
U.S. Constitution Avenue, NW
Washington, DC 20210

Re: Swisher International, Inc. Long Term Incentive Plan for Executive and Management Employees Department of Labor Special Top Hat Plan Registration Statement

To Whom It May Concern:

This statement is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, described in Section 2520.104-23 of the Department of Labor Regulations.

Name and Address of Plan Sponsor:

Swisher International, Inc.
20 Thorndal Circle - 2nd Fl.
Darien, CT 06820

Plan Sponsor Employer Identification Number:

59-1150320

Number of Top Hat Plans Maintained by Plan Sponsor: 2

Top Hat Plans maintained by Plan Sponsor:

Swisher International, Inc. Supplemental Pension Program (SERP)

Swisher International, Inc. Long-Term Incentive Plan for Executive and Management Employees (LTIP)

Number of Employees Participating in the Plan:

SERP - 25
LTIP - 29

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Page 2

June 7, 2000

The undersigned authorized representative of Swisher International, Inc. (the Plan Sponsor) certifies that this plan is maintained primarily for the purpose of providing deferred compensation for a select group of executive or management employees.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert A. Britton", with a long horizontal flourish extending to the right.

Robert A. Britton
Executive Vice President & Chief Financial Officer

RAB:emn

Cc: Patricia A. Chislum-Jackson, MFY&Co., Inc.



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