

Pentair

Waters Edge Plaza
1500 County Road B2 West
St. Paul, MN 55113-3105
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2520052091059

April 3, 2000



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

Re: Pentair, Inc.
1500 County Road B2 West, Suite 400
St. Paul, MN 55113-3105
EIN 41-0907434

Dear Secretary:

Pursuant to 29 CFR §2502.104-23, we are notifying you that Pentair, Inc. maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

- Pentair, Inc. 1999 Supplemental Executive Retirement Plan, which has 15 participants; and
- Pentair, Inc. Restoration Plan, which also has 15 participants.

Pentair, Inc. also maintains two other plans: the Pentair, Inc. Supplemental Executive Retirement Plan, for which an exemption notice was filed on July 21, 1988; and the Pentair, Inc. Non-Qualified Deferred Compensation Plan, for which an exemption notice was filed on April 23, 1996.

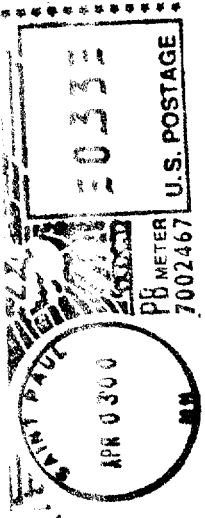
Any inquires regarding this disclosure may be directed to me.

Sincerely,

PENTAIR, INC.

Debby S. Knutson
Vice President, Human Resources

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