

TOP HAT Plan / DFVC Program

PITNEY, HARDIN, KIPP & SZUCH LLP

U.S. DEPT. OF LABOR
PUBLIC DIVISION

JAN 28 AM 11:23

DAVID P. DOYLE

DIRECT DIAL NUMBER
(973) 966-8136

E-MAIL
DDOYLE@PHKS.COM

(MAIL TO)
P.O. BOX 1945

MORRISTOWN, NEW JERSEY 07962-1945

(DELIVERY TO)

200 CAMPUS DRIVE

FLORHAM PARK, NEW JERSEY 07932-0950

(973) 966-6300

FACSIMILE (973) 966-1550

711 THIRD AVENUE
NEW YORK, N.Y. 10017-4014
(212) 687-6000
FACSIMILE (212) 682-3485

125 HALF MILE ROAD
RED BANK, NEW JERSEY 07701
(732) 224-1200
FACSIMILE (732) 224-3630

January 3, 2002

DFVC Program
Pension and Welfare Benefits Administration
P.O. Box 277025
Atlanta, GA 30384-7025

2520052091228

Re: American Standard Companies Inc. Deferred Compensation Plan
American Standard Inc. Supplemental Savings Plan

Dear Sir/Madam:

Pursuant to the terms of the Department of Labor's Delinquent Filers Voluntary Compliance Program (the "DFVC Program"), published as a Federal Register notice at 60 Fed. Reg. 20874 (the "Notice"), enclosed are signed and dated copies of Forms 5500 with respect to the following unfunded top hat plans (the "Plans") sponsored by American Standard Companies Inc. or its wholly owned subsidiary American Standard Inc. (together referred to as the "Company"):

1. American Standard Companies Inc Deferred Compensation Plan (for Plan Year ending December 31, 2000); and
2. American Standard Inc. Supplemental Savings Plan (for Plan Year ending December 31, 2000).

Pursuant to Section 4.01(a) of the Notice, only the required items of Forms 5500 were completed for the above Plans.

The Plans are eligible for the DFVC Program pursuant to Section 2 of the Notice. The Plan Administrator has not been notified in writing that the Department of Labor ("DOL") intends to access a civil penalty under Section 502(c)(2) of ERISA for failure to file a timely report, and has not otherwise been notified in writing by the DOL of a failure to file a timely annual report under Title I of ERISA.

PITNEY, HARDIN, KIPP & SZUCH LLP

DFVC Program

January 3, 2002

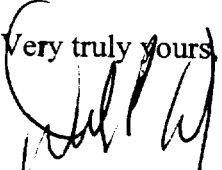
Page 2

DOL Reg. § 2520.104-23(a) provides that top hat plans are not required to file Form 5500, provided that the Plan Sponsor files a statement with the DOL within 120 days after adoption of the plan. Such statement must satisfy the requirements of DOL Reg. § 2520.104-23(b). Pursuant to Section 4 of the Notice, a top hat plan may elect to file a statement as described in DOL Reg. § 2520.104-23 as a condition of relief from the annual reporting requirement in lieu of filing any past due annual report and paying otherwise applicable civil penalties. The DOL has indicated that the DFVC Program covers any top hat plan that had missed the 120-day statement filing deadline regardless of whether Forms 5500 have been filed for previous plan years.

DOL Reg. § 2520.104-23(b) provides that a plan sponsor maintaining more than one top hat plan is not required to file a separate statement for each plan. Accordingly, the Plan Sponsor has attached one statement with respect to both plans. Contemporaneously with this submission, the Plan Sponsor has filed such statement with Top Hat Plan Exemption, Pension and Welfare Benefits Administration.

In accordance with Section 4.01(c) of the Notice, enclosed is a check in the amount of \$2,500 which represents the applicable penalty amount. The Plan Sponsor having elected compliance with the alternative method of compliance prescribed in DOL Reg. § 2520.104-23 is considered as having elected the alternative method of compliance for all subsequent plan years. The Plan Sponsor acknowledges that acceptance by the DOL of this filing and penalty payment made pursuant to the DFVC Program does not represent a determination by the DOL as to the status of the arrangement as a plan of a particular type under Title 1 of ERISA or a determination by the DOL that the provisions of DOL Reg. § 2520.104-23 have been satisfied.

Also enclosed is a Penalty of Perjury Statement signed by the Plan Sponsor and Form 2848, Power of Attorney, which authorizes us to confer with the representatives from the DOL in connection with this submission under the DFVC Program. If you have any questions regarding this matter, please do not hesitate contact me.

Very truly yours,

DAVID P. DOYLE

DPD/sms

enclosures

cc: William H. Murray, Esq. (w/ enc.)

Top Hat Plan Exemption (w/ enc.) ✓

DEVO PROGRAM

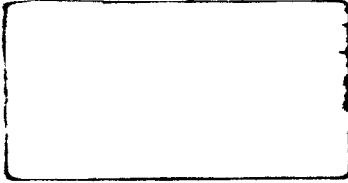
AMERICAN STANDARD INC
Post Office Box 305004

This check is in full payment of the account stated, and
the payee accepts it as such by endorsement.

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4198-09

074630





Corporate Headquarters

One Centennial Avenue
P.O. Box 6820
Piscataway, NJ 08855-6820
Phone 732 980 6000

TOP HAT PLAN /
DFVC PROGRAM

December 20, 2001

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Plan Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue
Washington, D.C. 20210

Re: American Standard Companies Inc. Deferred Compensation Plan
American Standard Inc. Supplemental Savings Plan

Dear Sir/Madam:

Pursuant to Department of Labor Regulations Section 2520.104.23, please accept this letter in satisfaction of the top hat reporting requirements. American Standard Companies Inc. or its wholly owned subsidiary American Standard Inc. (collectively the "Company") located at P.O. Box 6820, One Centennial Plaza, Piscataway, New Jersey 08855-6820, EIN# 25-0900465, maintains deferred compensation plans for the purpose of providing deferred compensation to a select group of management and highly compensated employees. The American Standard Companies Inc. Deferred Compensation Plan covers 7 participants. The American Standard Inc. Supplemental Savings Plan covers 451 participants.¹

Please date stamp the enclosed copy of this letter and return it to the undersigned in the envelope provided. In the event you need any further information or wish to receive a copy of Plan documents, please contact me at the following address:

P.O. Box 6820
One Centennial Plaza
Piscataway, New Jersey 08855-6820
(732) 980-6000

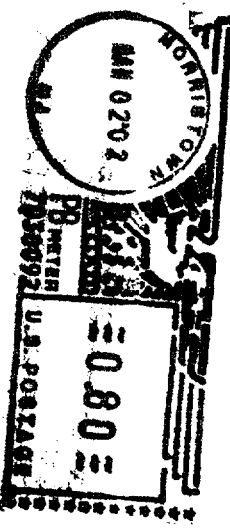
Sincerely,

William H. Murray
William H. Murray, Esq.

¹ The Company maintains another deferred compensation plan known as the American Standard Companies Inc. Executive Supplemental Retirement Benefit Plan, which is in compliance with the top hat reporting requirements.

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FIRST CLASS MAIL



PITNEY, HARDIN, KIPP & SZUCH LLP
 P.O. BOX 1945
 MORRISTOWN, N.J. 07962-1945

TO:

Top Hat Plan Exemption
 Pension & Welfare Benefits Plan Adm.
 Room N-1513
 U.S. Dept. of Labor
 200 Constitution Ave.
 Washington, DC 20210

FIRST CLASS

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