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AND WASHINGTON, D.C. ONLY
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Birmingham Office
September 7, 1999

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

VIA CERTIFIED MAIL
Return Receipt No.
Z570729810

Re: **Thetford Corporation**
P. O. Box 1285
Ann Arbor, Michigan 48106
E.I.N. 38-1716528

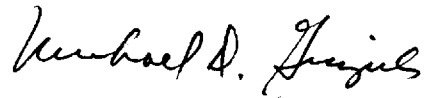
Dear Sir/Madam:

On behalf of our client, Thetford Corporation (the "Company"), we submit this notice pursuant to Department of Labor Regulations Section 2520.104-23 in satisfaction of the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974 (ERISA).

Please be advised that the Company has adopted a Deferred Compensation Agreement (the "Plan"), an unfunded plan, for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan became effective August 5, 1999. Benefits under the Plan will be paid as needed solely from the general assets of the Company or from corporate-owned insurance policies or annuities issued by a qualified insurance company (the premiums for which are paid directly by the Company from its general assets), or both. The Plan benefits five management or highly compensated employee as of this date.

Plan documents will be provided upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,



MICHAEL D. GUZICK

TP

copy to: Mr. Victor A. Silles, Thetford Corporation

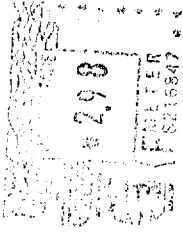
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BIRMINGHAM, MICHIGAN 48025-2457

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Top Hat Plan Exemption Pension
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Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

