

Nestlé USA

800 NORTH BRAND BLVD  
 GLENDALE, CA 91203  
 TEL (818) 549-6000



September 21, 1999

Secretary of Labor  
 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

RE: Top Hat Plan: Nestlé USA, Inc. Deferred Executive Compensation Plan

Dear Sir or Madam:

7/826

This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the Nestlé USA, Inc. Deferred Executive Compensation Plan (the "Plan").

Nestlé USA, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Nestlé USA, Inc. maintains seven top hat plans, including the Plan, covering individuals out of the highest paid 200 employees. The names of the top hat plans, and the number of participants in each such plan, as of the date of this letter, are provided below:

<u>Name of Top Hat Plan</u>	<u>Number of Participants*</u>
Nestlé USA Deferred Executive Compensation Plan	171
Nestlé USA Executive Savings Plan	200
Nestlé USA Top Executive Retirement Program	231
Nestlé USA Stock Appreciation Rights Plan (1)	17
Nestlé USA 1990 Corporate Phantom Stock Plan (1)	161
Nestlé Foods Corporation Management Incentive Plan (1)	19
Nestlé USA, Inc. Deferred Compensation Plan (1)	27

- \* Includes former employees with deferred entitlements.
- (1) No further deferral elections are permitted.

The address of Nestlé USA, Inc., 800 North Brand, Glendale, California 91203. The employer identification number of Nestlé USA, Inc. is 95-1572209.

If you have any questions with regard to this matter or require any other information, please let me know.

Very truly yours,

NESTLÉ USA, INC.



William S. Eichelberger  
Director, Compensation & Retirement Programs

WSE  
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