



2520053321100

Textron Inc.

40 Westminster Street
Providence, R.I. 02903
401/421-2800

December 15, 1995

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

Re: Pension Benefit Plans for Certain Management
or Highly-Compensated Employees of Textron

DOE-PWA
PUBLIC DISCLOSURE
55 JAN 29 AM 11:53

Dear Sir or Madam:

I am writing on behalf of Textron Inc. ("Textron") in order to satisfy the alternative method of compliance described in Section 2520.104-23 of the Department of Labor Regulations with respect to a number of pension benefit plans maintained by Textron for certain of its management or highly compensated employees.

1. Name, Address and EIN of Employer:

Textron, Inc.
40 Westminster Street
Providence, RI 02903
EIN: 05-0315468

2. Plan

Textron Supplemental Benefits Plan
for Executives

Number of Employees
Covered (as of 12/6/95)

126

Supplemental Retirement Plan
for Textron Key Executives

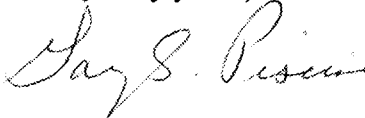
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Pension Benefit Plans
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Textron maintains each plan listed above primarily for the purpose of providing deferred compensation for a select group of management or highly-paid employees. Benefits under each such plan are either paid as needed solely from the general assets of Textron.

Please contact me if you require any further information.

Very truly yours,



Gary S. Piscione
Director
Executive Benefits

GSP:mmc

**bcc: Karen L. Susac - MCG
Frank E. Brazell
Mark E. Goudreau
Sean C. Connor
John A. Kutz
Karen A. Diehl
Elizabeth A. Steere
Jill S. Pollack**