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April 12, 1991

Office of Employee Benefits
Labor-Management Services Administration
U. S. Department of Labor
Washington, D.C. 20216

Re: Delsey Luggage, Inc. Supplemental Executive
Retirement Plans

Dear Sir or Madam:

We are filing this statement pursuant to Section 2520.104-27 of the Regulations accompanying the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), in order that the unfunded deferred compensation arrangements described below may be exempt from the full reporting and disclosure requirements of ERISA.

The information required to be reported by ERISA is as follows:

Employer Name and Address: Delsey Luggage, Inc.
10650 Riggs Hill Road
Jessup, Maryland 20794

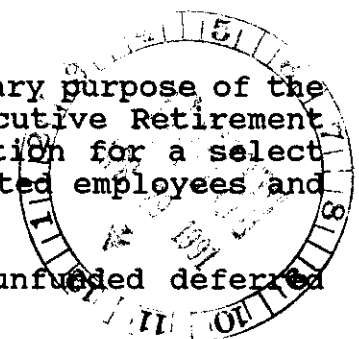
Employer Identification No: 52-1374799

Primary Purpose of the Plans: The primary purpose of the Delsey Luggage, Inc. Supplemental Executive Retirement Plans is to provide deferred compensation for a select group of management or highly compensated employees and salaried employees.

Type of Plan: The plans constitute unfunded deferred compensation arrangements.

Number of Such Plans Maintained by the Employer: Delsey Luggage, Inc. maintains two such deferred compensation plans.

Number of Employees Covered By Such Plans: The plans cover 39 employees.



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This reporting is timely because it is made less than 120 days after the plans were adopted and became subject to the ERISA reporting requirements. Delsey Luggage, Inc. agrees to provide any plan documents to the secretary upon request as required by Section 104(a)(1) of ERISA.

If we can provide you with any additional information, please do not hesitate to contact me.

Very truly yours,


David R. Johanson

DRJ:sg
Enclosure
cc: Mr. Edwin Meyers, Controller

