

Investment Management

Anita Nagler
General Counsel
312.621.0234

December 15, 1995

VIA CERTIFIED MAIL

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

RECEIVED
DEC 15 1995
U.S. DEPT. OF LABOR

Re: Top Hat Plan Statement

Dear Secretary of Labor:

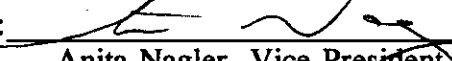
This letter is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), as provided in Section 2520.104-23 of the Department of Labor Regulations. The Harris Associates L.P. "C" Compensation Plan (the "Plan") was adopted by Harris Associates L.P. (the "Employer") for the benefit of certain key employees of the Employer or an affiliate of the Employer. The Plan may constitute an unfunded or insured pension plan maintained by the Employer for a select group of management or highly compensated employees. This statement is made solely for the purpose of the above-cited regulation and the Employer neither confirms nor denies that the Plan is a pension plan for any other purpose.

Please be advised of the following with respect to the Plan.

1. Name and address of Employer: Harris Associates L.P., Two North LaSalle Street, Suite 500, Chicago, Illinois 60602;
2. Employer Identification number (EIN) assigned by the Internal Revenue Service: 04-3276558;
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and
4. The number of plans maintained by the employer for a select group of management or highly compensated employees and the number in each such plan: Number of plans: 1; Number of employees: 13.

Very truly yours,

Harris Associates L.P.
By: Harris Associates, Inc., its General Partner

By: 
Anita Nagler, Vice President

HARRIS ASSOCIATES L.P.

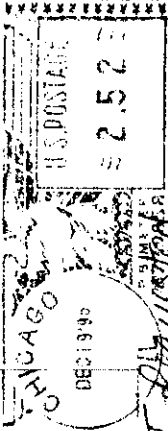
Two North LaSalle Street Chicago, Illinois 60602-3790

CERTIFIED

Z 421 874 751

MAIL

Return Receipt Requested



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

