



2520080800843

ADMINISTRATIVE CENTER

2000 NORTH M 63 • BENTON HARBOR, MICHIGAN 49022

June 29, 2007  
CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

07 JUL -6 PM 12:23

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

**Re: TOP HAT PLAN EXEMPTION**

Dear Sir/Madam :

Pursuant to the provisions of 29 CFR §2520.104-23, you are hereby notified that Whirlpool Corporation and Maytag Corporation, a wholly owned subsidiary of Whirlpool Corporation, maintain a plan or plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

The plans are unfunded deferred compensation plans eligible for 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, described in Section 2520.104-23 of the Department of Labor Regulations.

The following information is provided in accordance with Regulation Section 2520.104-23(b):

(1) Employers: Whirlpool Corporation  
2000 North M-63  
Benton Harbor, MI 49022-2692

Maytag Corporation  
2000 North M-63  
Benton Harbor, MI 49022-2692

(2) Employer Identification Numbers: Whirlpool Corporation: 38-1490038  
Maytag Corporation: 42-0401785

(3) Declaration: Whirlpool Corporation and its wholly owned subsidiary Maytag Corporation maintain the plans listed below primarily for the purpose of providing deferred

compensation solely for a select group of management or highly compensated employees.

The plans and approximate number of employees in each plan are as follows:

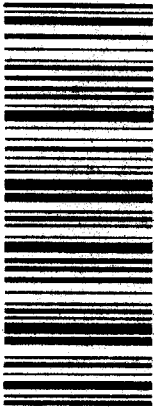
	PLAN	NUMBER OF EMPLOYEES
1	Whirlpool Retirement Benefits Restoration Plan	200
2	Whirlpool Supplemental Executive Retirement Plan	70
3	Whirlpool Corporation Executive Deferred Savings Plan	70
4	Whirlpool Corporation Executive Deferred Savings Plan II	100
5	Whirlpool Corporation Omnibus Stock and Incentive Plans, including all plans and programs under such omnibus plans	2000
6	Whirlpool Corporation Executive Officer Bonus Plan	0
7	Whirlpool Corporation Key Executive Incentive Plan	0
8	Maytag Corporation Deferred Compensation Plan	50
9	Maytag Corporation Deferred Compensation Plan II	50
10	Maytag Corporation Supplemental Retirement Plan	50
11	Maytag Corporation Supplemental Retirement Plan II	50
12	The Hoover Company SERP	2
13	The Hoover Company BERP	2
14	Change of Control Agreements and certain executive severance arrangements other than those that constitute employee welfare benefit plans within the meaning of Section 3(1) of ERISA	40

Very truly yours,



Robert J. LaForest  
 Vice President and Associate General Counsel

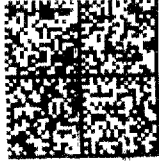
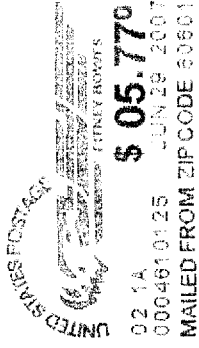
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FIRST CLASS

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Washington, D. 20210

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