



January 23, 2008

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VIA CERTIFIED MAIL

Secretary of Labor
 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: Victorinox Swiss Army Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Victorinox Swiss Army Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: Victorinox Swiss Army, Inc.
Employer Address: 7 Victoria Drive
Box 1212
Monroe, CT 06468-1212
2. Employer's Employer Identification Number – 13-2797726

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately 20.



Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.



Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed self-addressed and stamped envelope.

Very truly yours.

Employer: VICTORINOX SWISS ARMY, INC.

By: 

Print Name: Thomas M. Lupinski

Title: Senior Vice President, Secretary & Treasurer

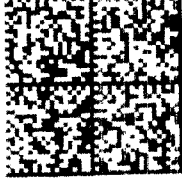
 VICTORINOX SWISS A

T. Lupinski

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE
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