

WILLIAMS SCOTSMAN, INC.
8211 Town Center Drive
Baltimore, Maryland 21236-5997
410-931-6000 • 800-638-6963
FAX 410-931-6117

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

April 4, 1997

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

2520032030177

RE: Notice Under DOL Reg. §2520.104-23 for Exemption for Top Hat Plan Maintained by
Williams Scotsman, Inc.
E.I.N. 52-0665775

Ladies and Gentlemen:

This letter is intended to constitute a statement meeting the requirements of DOL Reg. §2520.104-23 providing an alternative method of compliance with the reporting and disclosure requirements applicable under the Employee Retirement Income Security Act of 1974, as amended (the "Act") to pension plans for selected employees. The information required under DOL Reg. §2520.104-23 is as follows:

- (1) Employer: Williams Scotsman, Inc.
- (2) Address: 8211 Town Center Drive
Baltimore, Maryland 21236
- (3) EIN: 52-0665775
- (4) Williams Scotsman, Inc. maintains The Williams Scotsman, Inc. Deferred Compensation Plan for Executives (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. The Plan became effective December 15, 1996. Under the Plan, benefits are paid as needed solely from the general assets of Williams Scotsman, Inc. Williams Scotsman, Inc. maintains only one plan of this type.
- (5) The Plan covers 13 employees

Pension and Welfare Benefits Administration

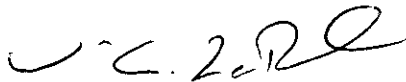
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- (6) The Plan Administrator will provide to the Department of Labor any plan documents relating to the Plan upon request as required by section 104(a)(1) of the Act.

Please acknowledge receipt of the filing of this Notice by signing the enclosed duplicate copy of this statement and returning it to me in the envelope provided.

Very truly yours,



William C. LeBuhn
Plan Administrator

By: _____

WCL:dms
(tophat.exe)

Enclosure