

Rayovac Corporation
601 Rayovac Drive
Madison, WI 53711-2497
P.O. Box 44960
Madison, WI 53744-4960
Phone 608-275-4591
Fax 608-278-6666



Kent J. Hussey
Executive Vice President and
Chief Financial Officer

April 24, 1997

2520032030408

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir or Madam:

Re: Alternative Reporting and Disclosure Statement

The following information is provided pursuant to Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, and Department of Labor Regulation, 29 C.F.R. § 2520.104-23:

Name and Address of Employer:	Rayovac Corporation P.O. Box 44960 Madison WI 53744-4960 (608)275-4411
----------------------------------	---

Employer Identification Number: 22-2423556

Total Number of Unfunded
Deferred Compensation Plans
Maintained by Employer: 3

Number of Participants	Plan 1: 20 participants Plan 2: 1 participant Plan 3: 14 participants
------------------------	---



RAYOVAC

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
April 24, 1997
Page 2

The Employer adopted the Plan(s) for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. This information is intended to satisfy the alternative method of reporting and disclosure for unfunded plans benefiting a select group of management or highly-compensated employees. A copy of the Plan(s) will be provided to the Secretary of Labor upon request.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kent J. Hussey". The signature is stylized and includes a large, sweeping flourish that extends to the right and loops back under the name.

Kent J. Hussey