



State of Utah

DEPARTMENT OF COMMERCE
DIVISION OF SECURITIES

Michael O. Leavitt
Governor
Douglas C. Borba
Executive Director
Mark J. Griffin
Division Director

160 East 300 South
P.O. Box 45808
Salt Lake City, Utah 84145-0808
(801) 530-6600 • FAX (801) 530-6980
NET: brsec.security@email.state.ut.us

May 14, 1996

Sherri D. Reiss
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, NY 10019-6150

Re: Tupperware Corporation

File # 5-5046-47/A54804-47

Dear Ms. Reiss:

The Division of Securities ("Division") is responding to your letter dated May 9, 1996, requesting no-action on the spin off of Tupperware Corporation ("Tupperware") from Premark International, Inc. ("Premark"). The spin off will be by means of a distribution to Premark common stock shareholders. One share of Tupperware common stock, par value \$0.01 per share, will be distributed for each share of Premark outstanding as of March 1, 1996. It is further understood that there is currently no public market for Tupperware common stock, but that Tupperware has applied for listing on the New York Stock Exchange. The distribution is further described in the U.S. Securities and Exchange Form 10/A3, Amendment Number 3, filed with your letter.

Based upon the representations in your filing and a finding by the Division of Securities that registration is not necessary or appropriate for the protection of investors, it is the order of the Division of Securities, Department of Commerce, State of Utah, that the above-referenced securities may be distributed in Utah, as described in your filing, without registration pursuant to §61-1-14(2)(s) of the Utah Uniform Securities Act ("Act").

Furthermore, pursuant to §61-1-13(2) of the Act, the Definition of "Agent" does not include an individual who represents an issuer, provided that individual receives no commission or other remuneration, directly or indirectly, for effecting or attempting to effect purchases or sales of securities exempted from registration, pursuant to §61-1-14(2)(s) of the Act.



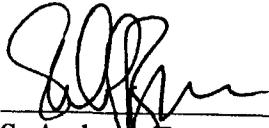
Sherri D. Reiss
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Because this finding is based upon the representations made to the Division of Securities, it should be noted that any different facts or conditions of a material nature might require a different conclusion.

Please note that this order relates only to the referenced transaction and shall have no value for future similar offerings.

Very truly yours,

MARK J. GRIFFIN, DIRECTOR
UTAH DIVISION OF SECURITIES



S. Anthony Taggart
Director of Corporate Finance



J. Matthew Jenkins
Director of Licensing

SAT/JMJ/agb

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DAVID M. SILK
ROBIN PANOVKA
DAVID A. KATZ
JOHN C. COATES IV
MITCHELL S. PRESSER

51 WEST 52ND STREET
NEW YORK, N.Y. 10019-6150
TELEPHONE: (212) 403-1000
FACSIMILE: (212) 403-2000

227 WEST MONROE STREET
CHICAGO, ILLINOIS 60606
TELEPHONE: (312) 236-8080
FACSIMILE: (312) 236-8595

GEORGE A. KATZ (1965-1989)
JAMES H. FOGELSON (1967-1991)

COUNSEL
NORMAN REDLICH
JOHN M. RICHMAN
LAWRENCE P. KING
PETER D. MCKENNA
AMY R. WOLF

THOMAS J. KUHN
JEFFREY R. BOFFA
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GAVIN D. SOLOTAR
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May 9, 1996

BY FEDERAL EXPRESS

Department of Commerce
Division of Securities
160 East 300 South
Salt Lake City, Utah 84111

Attn: J. Matthew Jenkins, Director
Broker-Dealer Licensing

Re: Premark International, Inc.

Gentlemen:

On behalf of Premark International, Inc., a Delaware corporation ("Premark"), a request is hereby made for a no-action position to be taken by the Division of Securities with respect to the transaction described below if officers or employees of Premark do not register as agents under Section 61-1-3(2) of the Utah Securities Act.

A spin-off (the "Distribution") is proposed of the Tupperware business presently conducted by Premark (which constitutes the manufacture and sale of Tupperware brand products) by means of a distribution to the holders of shares of common stock, par value \$1.00 per share ("Premark Common Stock"), of Premark of all of the outstanding shares of common stock, par value \$.01 per share (with associated Preferred Stock Purchase Rights, the "Company Common Stock"), of Tupperware Corporation, a Delaware corporation (the

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"Company"), a subsidiary of Premark. In the Distribution, approximately 61.6 million shares of Company Common Stock will be distributed, on the basis of one share of Company Common Stock for every share of Premark Common Stock. No consideration will be paid by Premark's shareholders for the shares of Company Common Stock to be received in the Distribution.

A copy of Amendment No. 3 to the Form 10/A3 of the Company, which has been filed with the Securities and Exchange Commission to register the Company Common Stock under the Securities Exchange Act of 1934, is enclosed for your information. It is expected that the Distribution will be effected in late May 1996.

It is believed that the shares of Company Common Stock to be distributed to holders of Premark Common Stock would be exempt from the registration requirements of the Utah Securities Act by Section 61-1-14(1)(g) thereof based on the listing of the Company Common Stock on the New York Stock Exchange and that Premark would not be required to register as a broker-dealer by Section 61-1-13(3)(b) thereof, which excludes from the definition of broker-dealer an issuer. It is respectfully requested that a no-action position be taken by the Utah Division of Securities if such shares are distributed to holders of Premark Common Stock without registration of any of the officers or employees of Premark involved in such process. No such officer or employee will be soliciting the purchase of any security by, or the vote of, any Premark holder. Holders of Premark Common Stock will be receiving certificates representing the Company Common Stock as a dividend without any action being taken on their part. No officer or employee of Premark involved in the Distribution will receive any commissions or other compensation therefor other than their regular compensation from Premark.

Enclosed is a check in the amount of \$120 payable to the Division of Securities to cover the filing fee.

WACHTELL, LIPTON, ROSEN & KATZ

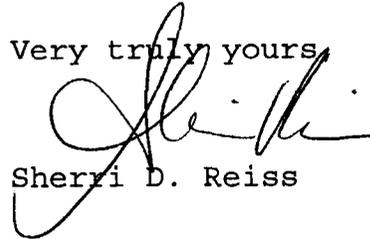
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Should you require any additional information,
please contact the undersigned at 212-403-1315 (collect).

Very truly yours,

A handwritten signature in cursive script, appearing to read "Sherri D. Reiss".

Sherri D. Reiss

SDR/mb
Enclosures