\vbox height vs. \vtop depth

\vbox usually inherits its depth from the last box or rule of the vertical list it contains. Conversely, \vtop has usually the height of the first box or rule of the vertical list it contains. However, using whatsits as the first/last item of the box may lead to surprises.

\def\what{\special{}}
\setbox0=\vbox{Aqq \what} \the\ht0, \the\dp0 % 6.83331pt, 1.94444pt
\setbox0=\vtop{\what Aqq} \the\ht0, \the\dp0 % 0.0pt, 8.77776pt

\vbox still obeys the rule, although there is a whatsit after the very last box on the list. But \vtop has always zero height if its first item is a \texttt{whatsit}. 