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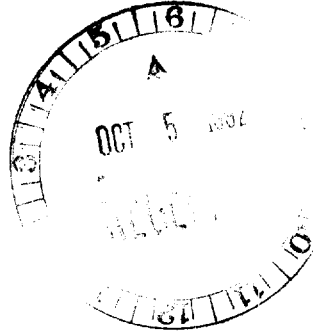
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INTERNATIONAL
INSTITUTE OF
SYNTHETIC RUBBER
PRODUCERS, INC.

22 September 1992

Secretary of Labor
Washington D.C.



As the employer shown below, we maintain a plan primarily for the purpose of providing deferred compensation benefits for a group of our more highly compensated management employees.

The Institute maintains 3 plans. The first, GA 81530, is the subject of this letter. It is a 457 plan and covers deferred compensation benefits for 2 of our 5 employees. The additional plans are 4-00617, a thrift plan, which covers 5 of our 5 employees and which has 100% participation. The third plan is a defined benefit pension plan, PO-70631, for all employees (5).

With respect to the deferred compensation plan, GA 81530, we are enclosing a check for \$1,000. We understand that the check and letter are due at the Department of Labor, Top Hat Plan Exemption, Pension and Welfare Benefits Administration by 30 September.

The EIN number of the Institute is EIN13-1929277. Our address is:
International Institute of Synthetic Rubber Producers, Inc.
2077 South Gessner, Suite 133
Houston, Texas

Very truly yours,

Richard J. Killian
International Institute of Synthetic Rubber Producers, Inc.

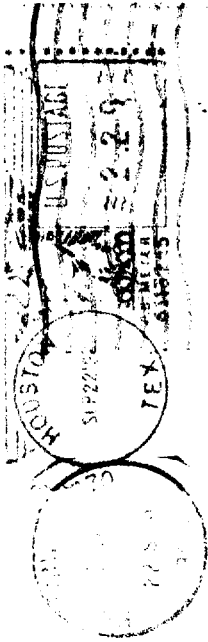
Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

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CERTIFIED
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MAIL



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