



2520032903236

December 10, 1992

Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, DC 20216

Re: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:

Ideal Chemical & Supply Company
P.O. Box 18698
Memphis, TN 38181-0698

2. Federal Employer Identification No. (EIN):

62-0245980

3. The Employer maintains one plan of deferred compensation, primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One employee is covered by such plan.

5. Attached is a check for \$1,000.00 that is required by the DOL's guidelines to come under the amnesty program.

Very truly yours,

IDEAL CHEMICAL & SUPPLY COMPANY

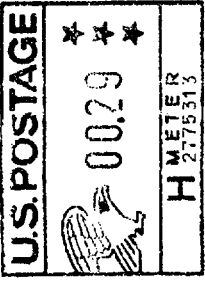
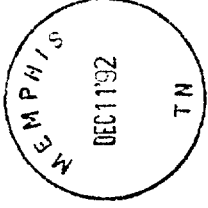
Daniel R. Richards
Vice President & Chief Financial Officer

15,761

IDEAL CHEMICAL & SUPPLY COMPANY

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P. O. BOX 18698
MEMPHIS, TN 38181-0698



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