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**PRIVATE AND CONFIDENTIAL**

March 25, 1999

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 200210

Dear Sir or Madam:

As permitted by Pension and Welfare Benefit Administration Regulation Section 2520.104-23, in order to satisfy our ERISA reporting and disclosure requirements, we are notifying you of the establishment of two "top-hat" plans maintained for the benefit of certain highly compensated employees of Infineum USA Inc. We would like to provide the following information for your review with respect to the Infineum Supplemental Pension Plan and the Infineum Supplemental Saving Plan:

Company Name:	Infineum USA Inc.
Address:	1900 E. Linden Avenue Linden, NJ 07036
Employer Identification Number:	74-2890923
Number of Top Hat Plans:	Two (2)
Number of Employees Participating:	15

These plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you have questions, please contact me at (908) 474-7034.

Very truly yours,

A handwritten signature in black ink that reads "A. J. Bauer".

A. J. BAUER

AJB/mj<sub>(AJB:PEN)</sub>