

Burgess Pigment

P.O. BOX 349,

DEATH BENEFIT ONLY SALARY CONTINUATION

ERISA MEMORANDUM STATEMENT

DATE: December 2, 1993

2520040151470

TO: Office of Pension and Welfare Programs
Labor-Management-Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Burgess Pigment Company
P.O. Box 349
Sandersville, Georgia 31082

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified Death Benefit Only Plan for Executives who are members of a "select group of management" or who are "highly compensated".

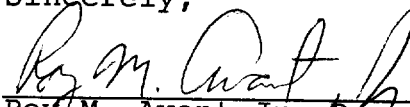
The number of participants is: TWO

Plan Administrator: BURGESS PIGMENT COMPANY

Employer: BURGESS PIGMENT COMPANY

Federal Employer Identification Number : 58-0542912

Sincerely,


Roy M. Avant, Jr. Personnel Mgr.