

2520040154414

CERTIFIED MAIL

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

APR 10 10 12:51  
MAIL ROOM

**Re: *Shintech Incorporated Executive Retirement Savings Plan***

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that the employer named in item (1) below maintains the plan identified in item (2) below primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in the plan as of the date of this letter.

- Item (1):            Shintech Incorporated  
                      #24 Greenway Plaza, Suite 811  
                      Houston, TX 77046  
                      EIN: 74-1750521
- Item (2):            Shintech Incorporated Executive  
                      Retirement Savings Plan
- Item (3):            Number of Participants in the plan to which this notification  
                      applies:     4

Pursuant to Reg. Sec. 2520.104-23(b)(2), the Employer will provide plan documents, if any, to the secretary of Labor upon request as required by Sec. 104(a)(1) of ERISA.

Very truly yours,

SHINTECH INCORPORATED, Plan Administrator

By:           *R. Mason*