



2520040154462

BERWIND PHARMACEUTICAL SERVICES, INC.

March 25, 1996

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

Dear Sirs:

This notice is being filed pursuant to Department of Labor Regulations § 2520.104-23.

Berwind Pharmaceutical Services, Inc. (EIN 23-2249139) maintains the Berwind Pharmaceutical Services, Inc. Supplemental Executive Retirement Plan ("Plan"), a plan described in section 201 (2) of the Employee Retirement Income Security Act of 1974, as amended. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers two employees.

Very truly yours,

William R. Motzer  
Executive Vice President/CFO

WRM:mab  
Certified Mail  
Return Receipt Requested