

2520040154904

DOWELANCO

**Statement Regarding Employee Benefits for
Select Employees of DowElanco**

This Statement is submitted pursuant to Department of Labor regulation § 2520.104-23, which prescribes an alternative method of compliance with ERISA's reporting and disclosure requirements for unfunded deferred compensation plans maintained for a select group of management or highly compensated employees. In accordance with the regulation, DowElanco, an Indiana general partnership, declares the following:

Names of Plans:

DowElanco Executive Supplemental
Pension Plan

DowElanco Deferred Compensation
Plan

DowElanco Elective Deferral Plan

**Federal Identification
Number Assigned by the
IRS to Employer:**

35-1781118

**Name, Address, and
Telephone Number
of Employer:**

DowElanco
9330 Zionsville Rd.
Indianapolis, IN 46268
(317) 337-3000

**Purpose and Number of
Employees in Plan:**

The Employer maintains three top hat plans, which are the subject of this filing, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The DowElanco Executive Supplemental Pension Plan currently benefits ten (10) employees. The DowElanco Deferred Compensation Plan currently benefits four (4) employees. ~~The DowElanco~~ Elective Deferral Plan currently benefits fifteen (15) employees

DowElanco

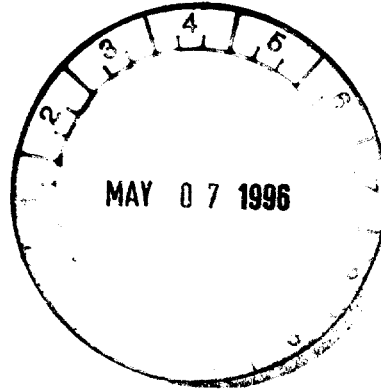
By: 

Printed: JERRY E. TOOMER

Title: Vice President of Human Resources

DowElanco
Law Department
9330 Zionsville Road
Indianapolis, IN 46268-1054 U.S.A.

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April 24, 1996

Via Certified Mail, Return Receipt Requested

The Honorable Robert Reich
Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption
Reporting and Disclosure Compliance

Dear Mr. Secretary:

Pursuant to Department of Labor regulation §2520.104-23, and on behalf of the applicable DowElanco Plan Administrator, enclosed is a required "top hat" filing for three DowElanco "top hat" plans presently maintained by DowElanco.

If you have any questions, I can be reached at the above-listed address or at the telephone number listed below.

Respectfully Submitted,

Jeffrey S. Koehlinger
Senior Attorney - Human Resources
(317) 337-4830

Enclosure

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Keep receipt of envelope to the right of the return address

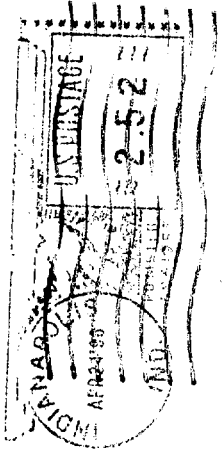
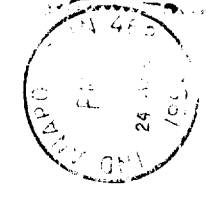
CERTIFIED

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MAIL

DowElanco
9330 Zionsville Road
Indianapolis, IN 46268-1054

*Return Receipt Requested



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