



Human Resources
2025 East Harbor Drive
San Diego, CA 92113-2214
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January 26, 2003

2520040763391

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

Re: Notice of CP Kelco Executive Deferred Compensation Plan

To whom it my concern:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. CP Kelco
1313 N. Market Street
Wilmington, DE 19894
2. Federal Employer Identification No. (EIN): 51-0400757
3. The Employer maintains one (1) plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. Seven (7) employees are covered by such plan as of January 1, 2004.

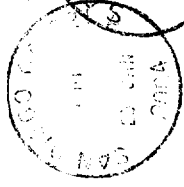
Sincerely,

A handwritten signature in black ink, appearing to read "John Falcetta".

John Falcetta
SVP, Human Resources



2025 East Harbor Drive
San Diego, CA 92113



U.S. POSTAGE



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