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Steven M. Lindberg
Human Resources Manager



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

December 15, 1994

Re: Cominco Fertilizers (U.S.) Inc. : Top Hat Plan

Pursuant to the alternative method of compliance permitted under Section 2520.104-23 of the regulations, we are informing you of a top hat plan sponsored by Cominco Fertilizers (U.S.) Inc.

Employer: Cominco Fertilizers (U.S.) Inc.
W. 601 Riverside Avenue, P.O. Box 3087
Spokane, WA 99220-3087

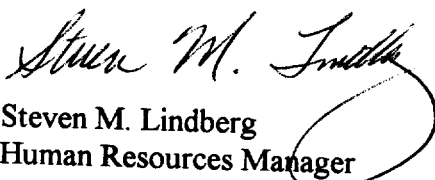
EIN: 91-1589568

Purpose of Plan: To provide deferred compensation for a select group of management employees.

Number of Top Hat Plans: 1

Number of Participants in
Cominco Fertilizers (U.S.) Inc.
Supplement Executive
Retirement Plan: 5

Sincerely,


Steven M. Lindberg
Human Resources Manager

SML:dcp