

VanDeMark Group

2520040183321

One North Transit Road • Lockport, New York 14094 • Phone (716) 433-6764 • Fax (716) 433-2850

February 17, 1998

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

Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23 (the "Regulation"), this is to advise you that VanDeMark Chemical Co., Inc., Employer Identification No. 16-0757316, One North Transit Road, Lockport, New York 14094 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its affiliates.

<u>Plan</u>	<u>Current Participants</u>
VanDeMark NDC Plan	1

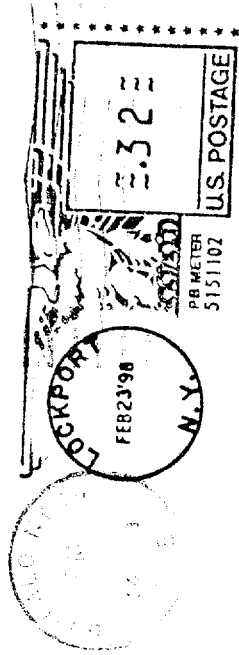
Very truly yours,
VanDeMark Chemical Co., Inc.

By: Robert J. Bigos
Robert J. Bigos
Controller

VanDeMark Chemical Co., Inc. • Vanchem, Inc. • Vanchlor Co., Inc.

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