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CARUS

12 July 1996

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

Dear Sir:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of pension plans for a select group of management or highly-compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23 the following information is supplied:

DOL-PWBA
PUBLIC DISCLOSURE
96 JUL 26 AM 9:23

Plan Sponsor: Carus Chemical Company
315 Fifth Street
Peru, IL 61354
EIN: 36-0877400

Plan: Management Equity Appreciation Plan
Providing deferred compensation for 12 employees
Effective January 1, 1995
Adopted May 7, 1996

Please acknowledge your receipt of this filing upon the enclosed copy of this letter and return that copy to me in the enclosed, self-addressed, stamped envelope.

Sincerely,

James C. Wilkes
Vice President, Human Resources

/mkb
Enclosures

cc: B. Hahne

Carus Chemical Company
315 Fifth Street
PO. Box 599
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Tel (815) 223 1500
Fax (815) 224 6697