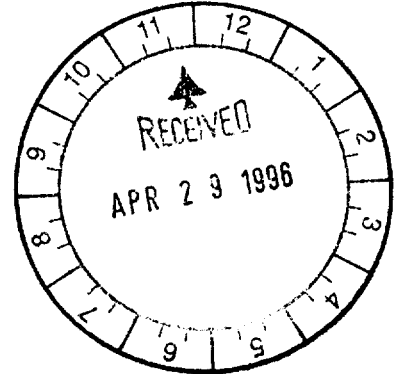


International Hardcoat, Inc.
14300 Meyers Road
Detroit, MI 48227

2520042390975

April 4, 1996

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216



RE: Salary Continuation Plan #010 and #020

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. §2520.104-23, you are hereby notified that the employer named in item (1) below maintains the plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number or participants in each plan as of the date of this letter.

- Item (1) International Hardcoat, Inc.
14300 Meyers Road
Detroit, MI 48227
EIN: 38-1690288
- Item (2) - Salary Continuation Plan for James D. Weil
Plan: 010
- Salary Continuation Plan for Jeffrey R. Pernick
Plan: 011
- Item (3) - Plan: 010 One Participant
- Plan: 011 One Participant

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped self-addressed envelope is also enclosed for your convenience.

Very Truly Yours,

A handwritten signature in cursive script, appearing to read "Jeffrey R. Pernick".

International Hardcoat, Inc.