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March 24, 1999

via Certified Mail P430715735

Top Hat Plan Exemption  
Pension and Welfare  
Benefits Administration  
Room N-5669  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, DC 20010

Dear Sir or Madam:

Re: Top Hat Plan of ANGUS Chemical Company

The following information is provided by ANGUS Chemical Company (the "Company") in accordance with Department of Labor Regulation § 2520.104-23 for the purpose of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, and supplements any previous filings made by the Company pursuant to such regulations. Specifically, this letter is to inform you that the following deferred compensation plans for a select group of management or highly compensated employees of the Company ("top hat plans") are maintained by the Company:

Employer: ANGUS Chemical Company  
1500 East Lake Cook Road  
Buffalo Grove, Illinois 60089

EIN: 36-3185557

Number of top hat plans  
subject to this filing: 4

Number of employees in  
top hat plans: 26 employees (Supplemental Benefit Plan)  
10 employees (Deferred Compensation Plan)  
1 employee each in two individual agreements

If you require any further information, please contact the undersigned.

Very truly yours,

Rhonda L. Laakso  
Sr. Manager, Benefits Administration

rhonda/msword/tophatplan.doc

**ANGUS**

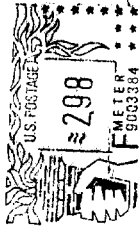
ANGUS Chemical Company  
1500 East Lake Cook Road  
Buffalo Grove, IL 60089-6556

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**CERTIFIED**

P 430 715 735

**MAIL**



*SPD*

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