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VEDDER PRICE

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A PARTNERSHIP INCLUDING VEDDER, PRICE, KAUFMAN & KAMMHOLZ, P.C.
WITH OFFICES IN CHICAGO AND NEW YORK CITY

April 28, 1998

CERTIFIED MAIL--RETURN RECEIPT REQUESTED

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

Dear Sir/Madam:

In accordance with U.S. Department of Labor Regulations, Section 2520.104-23:

Novartis Seeds, Inc.
7500 Olson Memorial Highway
Golden Valley, Minnesota 55427
EIN 41-1292617

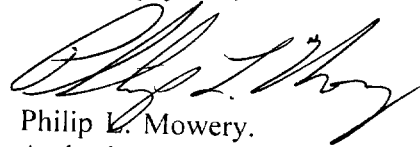
reports that, effective January 1, 1998, it adopted the Novartis Seeds, Inc. Deferred Compensation Plan and the Novartis Seeds, Inc. Restoration Plan (the "Plans"). Approximately 11 employees are participants in the Deferred Compensation Plan and 18 employees are participants in the Restoration Plan.

The Plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The benefits under the Plans are paid solely from the general assets of the Company.

Copies of the Plan documents will be provided to the U.S. Department of Labor upon request.

If any additional information is required, please communicate with the undersigned.

Very truly yours,



Philip L. Mowery.
Authorized Attorney
On behalf of the Plan Administrator

PLM:

cc: Edward Resler, Esq.
James M. Donegan, Esq.

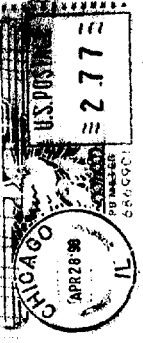
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CERTIFIED

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MAIL



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