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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 Animal Health US, Inc.  
1500 Pinecroft Road, Suite 400  
Greensboro, NC 27407  
EIN 56-2002553

reports that, effective January 1, 1998, it maintains the Novartis Animal Health US, Inc. Deferred Compensation Plan and the Novartis Animal Health US, Inc. Restoration Plan (the "Plans"). Approximately 3 employees are participants in the Deferred Compensation Plan and 1 employee is participating in the Restoration Plan.

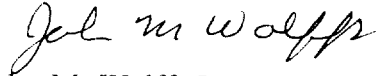
The Plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The benefits under the Plans are paid solely from the general assets of the Company.

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

Top Hat Plan Exemption  
April 28, 1998  
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If any additional information is required, please communicate with the undersigned.

Sincerely,



John M. Wolff, Jr.  
Authorized Attorney  
On behalf of the Plan Administrator

JMW:kgp

cc: Ms. Janet Cathey  
Eric Pomeranz, Esq.  
Mr. Ruffin Price  
James M. Donegan, Esq.

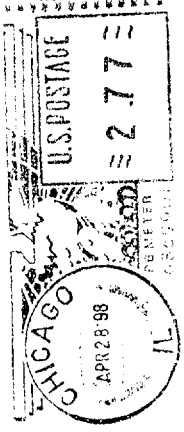
VEDDER PRICE

JOHN M. WOLFF, JR.  
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**CERTIFIED**

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**MAIL**



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