

**Statement under
29 C.F.R. § 2520.104-23**

2520043381246

In accordance with Department of Labor regulation § 2520.104-23, Benjamin Moore & Co. hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan are paid solely from the general assets of the Company. The specific information regarding the plan and the sponsor is as follows:

1. Employer, Address, and Employer Identification Number

Benjamin Moore & Co.
51 Chestnut Ridge Road
Montvale, NJ 07645-1862
Attention: Michael Farrell, Director of Benefits

EIN: 13-5256230

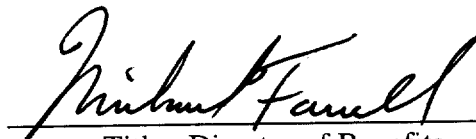
2. Plan, Participating Employers, and Employees

Plan: Benjamin Moore & Co. Restoration Plan

Number of Participating Employees: 7

Other Participating Employers: None

Dated: June 22, 2004


Title: Director of Benefits



Benjamin Moore®
Paints

Via Certified Mail Return Receipt Requested

June 22, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: "Top Hat" Plan Filing Under DOL Regulation § 2520.104-23

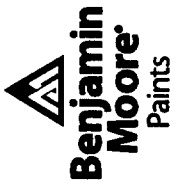
Dear Sir or Madam:

On behalf of Benjamin Moore & Co., enclosed please find a statement under Department of Labor regulation § 2520.104-23 with respect to an alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended. This statement is being filed due to the adoption of the Benjamin Moore & Co. Restoration Plan effective May 1, 2004 ("Plan"). If you have any questions or comments, please do not hesitate to contact me at 51 Chestnut Ridge Road, Montvale, NJ 07645-1862, Telephone Number: (201) 573-9600.

Very truly yours,

Michael Farrell
Director of Benefits

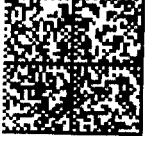
Enclosure



51 Chestnut Ridge Road,
Montvale, NJ 07645
www.benjaminmoore.com

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RETURN RECEIPT REQUESTED

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