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KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

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December 20, 2004

Certified Mail
Return Receipt Requested
7001 2510 0008 3891 9196

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Notice of Plan for a Select Group of Management or Highly
Compensated Employees (Department of Labor Regulations Section
2520-104-23 Filing)

Dear Sir or Madam:

On behalf of Brenntag North America, Inc. (the "Company"), we are filing this statement in compliance with the alternative reporting and disclosure requirements set forth in Section 2520.104-23 of the regulations adopted by the United States Department of Labor (the "Department") under Section 104 of the Employee Retirement Income Security Act, as amended ("ERISA"). The Company maintains the Brenntag North America, Inc. Deferred Compensation Plan, which is an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The information requested in Department of Labor Regulations, Section 2520.104-23 is as follows:

1. Employer name and address:
Brenntag North America, Inc.
5083 Pottsville Pike
Reading, PA 19605
2. Employer's Tax Identification Number: 20-0552719
3. Number of Plans Maintained by the Company for Providing Deferred Compensation for a Select Group of Management or Highly Compensated Employees: One (1) plan, the Brenntag North America, Inc. Deferred Compensation Plan.
4. Number of Participants In Such Plan(s): Nine (9) participants in the Brenntag North America, Inc. Deferred Compensation Plan.

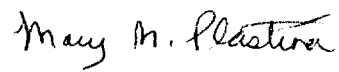
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The Company will provide pertinent plan documents to the Department of Labor upon request.

Please date-stamp the enclosed duplicate copy of this letter and return it in the enclosed self-addressed stamped envelope to verify receipt of delivery.

Sincerely,

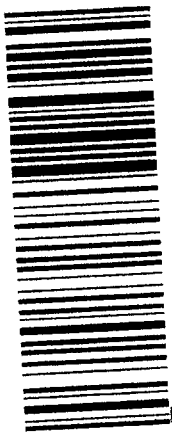


Mary M. Plastina
Legal Assistant

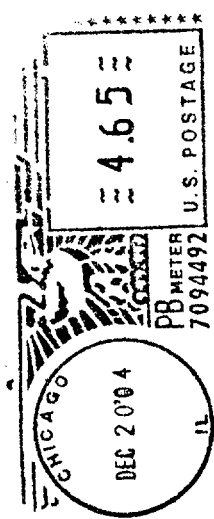
Enclosures

cc: Mark Andriate
Alexander Mihalas
Matthew Antinossi

GENERIC MAIL



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