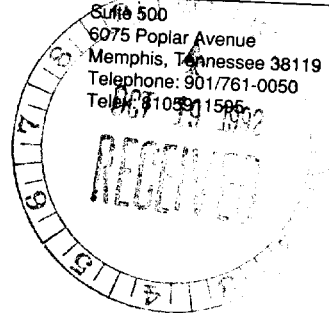


HELENA CHEMICAL COMPANY

2520005096703

CORPORATE OFFICE

Suite 500
6075 Poplar Avenue
Memphis, Tennessee 38119
Telephone: 901/761-0050
Telex: 710931586



October 1, 1992

Certified Mail
Return Receipt Requested

Pension and Welfare Benefits Administration
Post Office Box 75212
Washington, D.C. 20013-5212

Re: Helena Chemical Company Executive Deferred Compensation Plan

Dear Sir or Madam:

10,803

The following statement is being filed in accordance with 29 CFR Section 2520.104-23(b) and with a notice published in the Federal Register (57 FR 33019, July 24, 1992) providing further guidance on the Department of Labor's expanded program for assessing civil penalties for failing to file timely annual returns/reports (Form 5500 Series). Enclosed is our check payable to the Pension and Welfare Benefits Administration in the amount of \$1,000 for the civil penalty.

- 1) The name and address of the employer is: Helena Chemical Company, 6075 Poplar Avenue, Suite 500, Memphis, Tennessee 38119.
- 2) The employer identification number of the employer is: 71-0293688.
- 3) The employer maintains the above-captioned plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- 4) There is one such plan.
- 5) There are three employees in such plan.
- 6) Upon request, the employer will provide a copy of the plan document.

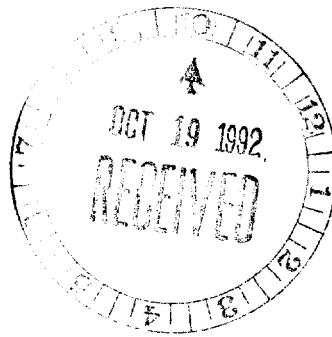
If you need any further information, please contact the undersigned.

Helena Chemical Company

BY: Sandy Cellis

TITLE: Administrator, Human Resource Services

DATE: 10/2/92

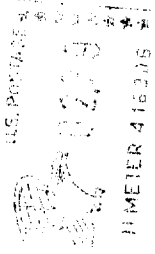
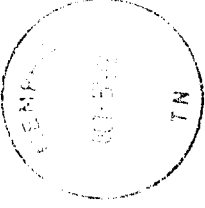


10,803

HELENA CHEMICAL COMPANY
6075 Poplar Avenue
Suite 500
Memphis, Tennessee 38119



CERTIFIED
P 577 914 602
MAIL



PENSION AND WELFARE BENEFITS ADMINISTRATION
POST OFFICE BOX 75212
WASHINGTON, D.C. 20013-5212

