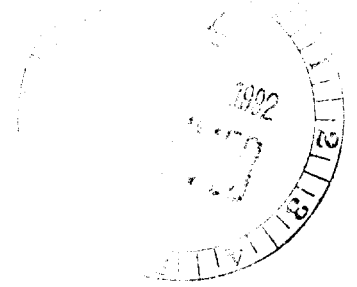


2520005098332



SDC Coatings Inc.

December 4, 1992
Ref: 92DH-122



Pension and Welfare Benefits Administration
P. O. Box 75212
Washington DC 20013-5212

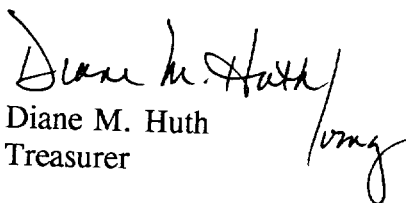
Dear Sir:

SDC Coatings Inc. was formed by Dow Corning Corporation of Midland, Michigan, and Swedlow, Inc. of Garden Grove, California. Swedlow, Inc. and Dow Corning Corporation are each fifty percent (50%) owners of SDC. When SDC was formed, it was agreed between the parties that SDC would continue to participate in Swedlow's Deferred Compensation Plan for the two employees that were included under the Swedlow, Inc. plan while being employed at Swedlow, Inc.

Enclosed please find a Statement Pursuant to Department of Labor Regulation 2520.104-23. We are enclosing a check along with the statement. We are filing under the "Amnesty Program" as announced on March 23, 1992.

Sincerely,

SDC COATINGS, INC.

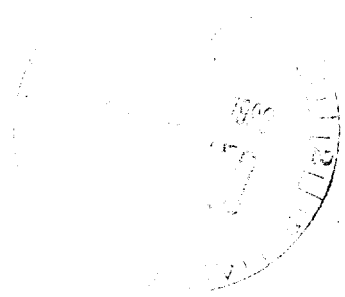

Diane M. Huth
Treasurer

14,514

DH:ps

Enclosures

Statement Pursuant to
Department of Labor Regulation 2520.104-23



Employer: SDC Coatings Inc.

Employer I.D. No.: 33-0213688

Please be advised, the above named Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer maintains the following plans:

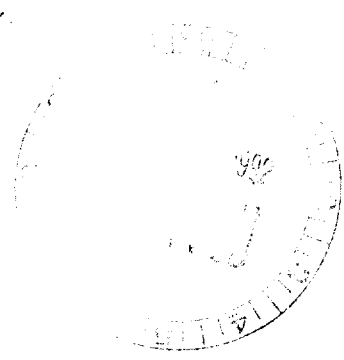
<u>Name of Plan</u>	<u>Number of Employees in Plan</u>
Executive Deferred Compensation Program	2

This statement is being filed pursuant to the Department of Labor's "Amnesty Program" as announced on March 23, 1992 and as further clarified in the Department of Labor announcement on this subject dated July 24, 1992.

SDC Coatings Inc.

12/01/92
Date

Deane M. Luth
By:
Its: Treasurer



14,514

I
C
A
D
E
R