

2520005098907



December 4, 2000

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir/Madam:

Stone Industries, Inc. (the "Employer") hereby files this statement under 29 CFR 2520.104-23 with respect to the Stone Industries, Inc. Deferred Compensation Plan effective as of November 30, 2000 (the "Plan"). The undersigned officer of the Employer hereby declares as follows on behalf of the Employer:

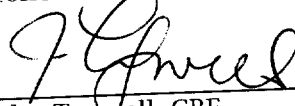
1. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. The Plan is the only deferred compensation plan maintained by the Employer.
3. The number of employees eligible to participate in the Plan is 10.
4. The name and address of the Employer is:

Stone Industries, Inc.
P.O. Box 8310
Haledon, New Jersey 07538
5. The employer identification number (EIN) assigned by the Internal Revenue Services to the Employer is 22-2177220.

I would appreciate having a stamped receipt copy of this statement (enclosed herein) returned to the undersigned in the enclosed self-addressed stamped envelope. Thank you.

Stone Industries, Inc.

By:



John Tugwell, CBE
Chairman & Chief Executive Officer



from the
U.S. Postal Service

SECRETARY OF LABOR
TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

11/11/81 10:10 AM