

2520005099542

PITNEY, HARDIN, KIPP & SZUCH

(MAIL TO)

P.O. BOX 1945

MORRISTOWN, NEW JERSEY 07962-1945

(DELIVERY TO)

200 CAMPUS DRIVE

FLORHAM PARK, NEW JERSEY 07932-0950

FLORHAM PARK (201) 966-6300

NEW YORK (212) 926-0331

KATHY A. LAWLER

DIRECT DIAL NUMBER

(201) 966-8172

TELEX 642014

FACSIMILE (201) 966-1550

May 16, 1995

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

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

Re: Cytec Industries Inc.

Dear Sir/Madam:

Pursuant to DOL Regulation §2510.104-23 and on behalf of Cytec Industries Inc. (the "Company"), please accept this letter in satisfaction of the top hat reporting requirements for the three plans listed below maintained by Cytec Industries Inc., Five Garret Mountain Plaza, West Paterson, New Jersey 07424, EIN 22-3268660.

The Cytec Industries Inc. Executive Income Continuity Plan (the "EXICP Plan") provides income continuation to a select group of executive officers if such executive's employment is terminated within a certain period of time after a change in control. As of January 1, 1995, the EXICP Plan covered 10 employees.

The Cytec Industries Inc. Key Manager Income Continuity Plan (the "KEYICP Plan") provides income continuation to any employee who is not a member of the executive committee and who is grade 15 or above, if such Key Manager's employment is terminated within a certain period of time after a change in control. As of January 1, 1995, the KEYICP Plan covered 18 employees.

The Cytec Industries Inc. Compensation Taxation Equalization Plan (the "Equalization Plan") is a deferred

PITNEY, HARDIN, KIPP & SZUCH

Top Hat Exemption  
Pension and Welfare Benefits Administration  
May 16, 1995  
Page 2

compensation plan for executives covered by the EXICP Plan or KEYICP Plan who are subject to excise taxes under Section 4999 of the Internal Revenue Code of 1986, as amended, as a result of payments under those Plans. As of January 1, 1995, the Equalization Plan covered 28 employees.

Please date-stamp the enclosed copy of this letter and return it to the undersigned in the envelope provided. In the event you need any further information, please contact the undersigned at (201) 966-8172.

Very truly yours,



KATHY A. LAWLER

Enclosure

cc: Edward F. Jackman, Esq.  
Mr. James W. Hirsch  
Ms. Andrea J. Messina