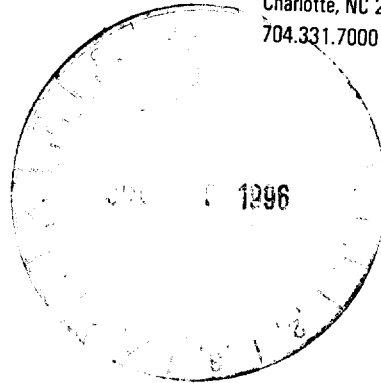




Clariant Corporation

4000 Monroe Road  
Charlotte, NC 28205  
704.331.7000



2520005099969

July 24, 1996

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

Dear Sir or Madam:

Clariant Corporation maintains the following unfunded top-hat plans providing deferred compensation to a select group of management or highly compensated employees:

Employer's Name and Address: Clariant Corporation  
4000 Monroe Road  
Charlotte, NC 28205

Employer's Identification Number: 56-1356629

<u>Name of Plan</u>	<u>Number of Participants</u>
Clariant Corporation Restoration Plan	6
Clariant Corporation Deferred Compensation Plan	7
Clariant Corporation Long-Term Incentive Plan	7

Clariant Corporation was formerly Sandoz Chemicals Corporation and a U.S. affiliate of Sandoz Corporation (EIN 13-2886357). Please direct any correspondence pertaining to this matter to me at the above address.

Sincerely,

Vickie K. Mills  
Director, Benefits