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ARMSTRONG TEASDALE LLP

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July 11, 2000

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: Paulo Products Company
E.I.N. 43-0618815

Dear Sir:

U.S. DEPT. OF LABOR
EBSA/PUBLIC DISCLOSURE
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In accordance with Department of Labor Regulation 2520.104-23(b), enclosed please find the statement complying with the reporting and disclosure requirements of Part I of Title I Employee Retirement Income Security Act of 1974, as amended, with respect to a top hat agreement adopted on July 2, 2000.

I understand Paulo Products is exempt from filing Form 5500s with respect to these agreements. If our understanding is not correct, please call or write me to discuss this matter.

Sincerely,



Philip G. Louis, Jr.

PGL:sls
Enclosure

PAULO PRODUCTS COMPANY
E.I.N. 43-0618815

In accordance with Regulation 2520.104-23(b), which exempts certain top-hat plans from the reporting and disclosure statements of Title I or ERISA, the following is provided:

1. Paulo Products Company
5711 West Park Avenue
St. Louis, MO 63110 *mlc*
2. E.I.N. 43-0618815
3. On July 2, 2000, Paulo Products Company adopted a deferred compensation agreement for a management or highly-compensated employee.

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