

1701 Market Street  
Philadelphia, PA 19103-2921  
215-963-5000  
Fax: 215-963-5299

U.S. DEPT. OF LABOR  
EEOA/PUBLIC DISCLOSURE

01 MAR -1 PM 1:39

2520053320889

**Morgan, Lewis  
& Bockius LLP**  
C O U N S E L O R S   A T   L A W

Joseph E. Ronan  
215.963.5793  
JRonan@morganlewis.com

February 26, 2001

**BY 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: Elementis America Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

You are hereby notified that Elementis Inc. (the "Employer") has adopted a plan primarily for a select group of management or highly compensated employees. On behalf of the administrator of the plan, we report the following information in order to fulfill the disclosure requirements for such plan pursuant to Department of Labor Regulations §2520.104-23:

1. Employer Name and Address:  
  
Elementis America Inc.  
P.O. Box 700  
359 Wyckoffs Mill Road  
Hightstown, NJ 08520
2. Employer Identification Number: 51-0357741
3. Number of Plans: 1
4. Number of Employees in the Plan: 11

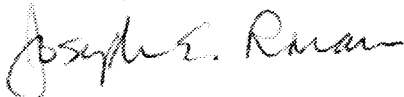
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
February 26, 2001  
Page 2

Morgan, Lewis  
& Bockius LLP

5. The Employer will provide copies of the plan documents to the Department of Labor upon request.

Kindly acknowledge receipt of this letter by date-stamping the enclosed copy and returning it in the envelope provided.

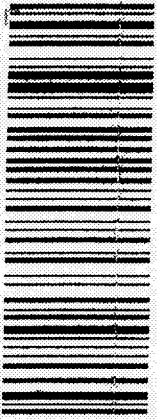
Sincerely,



Joseph E. Ronan

c: Mr. Mark Barocas  
Mr. Robert Flint

7020 0000 0000 0000 0000 0000



**CERTIFIED MAIL**

PLACE STICKER AT TOP OF ENVELOPE  
TO THE RIGHT OF RETURN ADDRESS.  
FOLD AT DOTTED LINE



9/17

13298-51344/02 WBJ

**Morgan, Lewis  
& Bockius LLP**

1701 Market Street  
Philadelphia, PA 19103-2921

C O U N S E L O R S   A T   L A W

TO: 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