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Fluid technologies for a better world™

Leslie M. Reynolds
Corporate Secretary and Counsel

March 14, 2006

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Avenue NW
Washington DC 20210

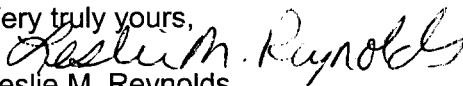
Dear Sir or Madam:

The purpose of this letter is to comply with the alternate reporting requirement for pension plans for certain selected employees pursuant to Final Labor Reg. §2520.104-23.

1. The name and address of the employer is:

The Lubrizol Corporation
29400 Lakeland Boulevard
Wickliffe, Ohio 44092
2. The employer identification number is 34-0367600.
3. The employer maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The names of the plans and the number of employees in each are:
 - a. The Lubrizol Corporation Senior Deferred Compensation Plan - 111 participants
 - b. The Lubrizol Corporation Executive Council Deferred Compensation Plan - 8 participants

Very truly yours,


Leslie M. Reynolds

The Lubrizol Corporation
29400 Lakeland Boulevard, Wickliffe, Ohio 44092-2298
Telephone: 440.347.5645 Facsimile: 440.347.5220

Email: lmre@lubrizol.com
www.lubrizol.com

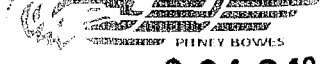
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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210



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L. M. Reynolds