

2520062760033

06 APR 25 AM 10:50

April 17, 2006

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, D.C. 20210

From: Employer: U. S. Paint Corporation
Employer Identification Number: 22-2984786
Address: 831 South 21st Street
St. Louis, Missouri 63103

This document constitutes the statement required by 29 C.F.R. Sec. 2520.104-23(b)(1) to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer has recently established a nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan has 5 participants. The employer has no other similar plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

U. S. Paint Corporation

By: John J. Duchardt
Print Name: John J. Duchardt
Print Title: President



831 S. 21st Street St. Louis

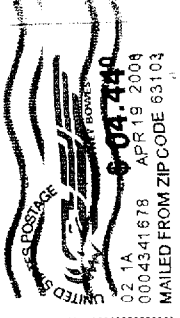



7003 3110 0004 2348 8006
10p 11am 1can CA empty

ST LOUIS MO 631



Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave N.W.
Washington DC 20210

Robert W. Brune
Chief Financial Officer

P 314-342-0219
F 314-342-0211
Mailing Address:
831 S. 21st Street
St. Louis, MO, 63103
314.621.0525

bbrune@uspaint.com
www.uspaint.com