

LAW OFFICES

ALTMAN, KRITZER & LEVICK, P.C.

6400 POWERS FERRY ROAD, N.W.

POWERS FERRY LANDING

SUITE 224

ATLANTA, GEORGIA 30339

(770) 955-3555

DIRECT DIAL NUMBER:

(770) 951-6587

December 21, 1995

RETIREMENT PLAN ADMINISTRATION:
CYNTHIA A. GROSZKIEWICZ, ACTUARY

TELECOPIER:

(770) 952-7821

(770) 955-2866

(770) 955-0038

(770) 955-3697

2520032031031

VIA EXPRESS MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Alternative Method of Compliance for
Pension Plans for Selected Employees

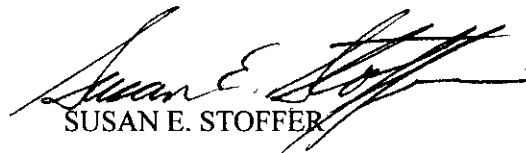
To Whom It May Concern:

This report is being filed on behalf of our clients, Lonza Inc. ("Lonza"), 17-17 Route 208, Fair Lawn, New Jersey 07410 and Alusuisse-Lonza America Inc. ("ALA"), 17-17 Route 208, Fair Lawn, New Jersey 07410 (together, the "Employer"), pursuant to Department of Labor regulation 29 C.F.R. § 2520.104-23 to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for the following unfunded pension plan (the "Plan") maintained by the Employer for a select group of management or highly compensated employees:

Retirement Restoration Plan of Lonza Inc.

The employer identification numbers (EIN) assigned to each Employer by the Internal Revenue Service are: Lonza 13-5665861 and ALA 22-2188958. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers 12 employees.

Sincerely,


SUSAN E. STOFFER

SES:sdb

cc: Dan Barbeau