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Mary Lou L. Zwick
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March 22, 2007

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: *Universal Chemical & Coatings, Inc.*
Employer Identification Number: 36-2930337

Dear Sir or Madam:

This letter is being filed pursuant to Regulation §2520.104-23 to inform the Secretary of Labor that Universal Chemicals & Coatings, Inc., located at 1975 Fox Lane, Elgin, Illinois 60123, maintains one plan known as the Universal Chemical & Coatings, Inc. Compensation Agreement (the "**Plan**"), which Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one participant in the Plan.

Very truly yours,



Mary Lou Zwick

MLZ/lf

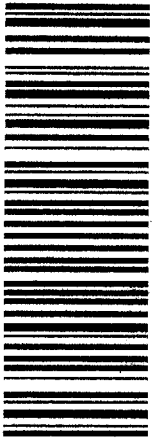
cc: Michael A. LoVallo, Esq.
Mel M. Justak, Esq.

Mary Lou Zwick

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US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
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