



Headquarters and Technology Center  
 Columbian Chemicals Company  
 1800 West Oak Commons Court  
 Marietta, Georgia USA 30062-2253  
 Tel: 770.792.9400 Tel: 800.235.4003  
 Fax: 770.792.9623  
 www.columbianchemicals.com

May 22, 2007

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

Re: Columbian Chemicals Company  
 EIN: 13-3230278  
 Establishment of Non-qualified "Top Hat" Plan

07 MAY 31 PM 1:11


Dear Sir/Madam:

This letter serves to inform you that Columbian Chemicals Company (EIN: 13-3230278) has established a "top hat" plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of May 22, 2007, there are sixteen (16) employees who are eligible for the plan which is available for your review.

If you have questions or if you need any additional information, I can be contacted at 770-792-9441 or at the address above.

Sincerely,

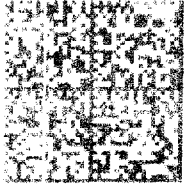
Cynthia L. Goehring  
 Manager, Benefits & HR Programs



Columbian  
Chemicals  
Company

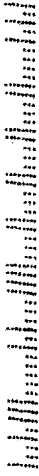
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[www.columbianchemicals.com](http://www.columbianchemicals.com)

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