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info@chemservice.com • www.chemservice.com

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

RE: Chem Service, Inc. Phantom Stock Plan (the "Plan")

This letter will serve as notice that the above Plan has elected the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") set forth in DOL Reg. §2520, 104-23.

Pursuant to Reg. §2520.104-23(b)(1), the following information is provided:

1. The Employer is

Chem Service, Inc.
660 Tower Lane
P.O. Box 599
West Chester, PA 19381
2. The Employer's EIN is 23-1644855
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; the name and the number of employees in such plan is as follows:

Chem Service, Inc. Phantom Stock Plan- 1

The Employer acknowledges its obligation to provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Chem Service, Inc.

By: *Jayla H. Phifer*



From: Origin ID: MUYA (215)508-1600
Kasia Gontar
SES Advisors
10 Shurs Lane, Suite 102

Philadelphia, PA 19127



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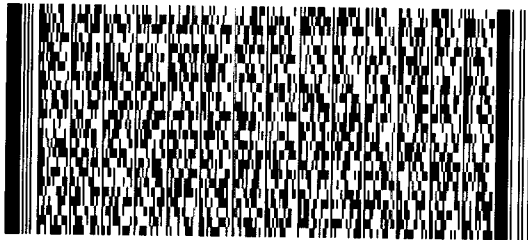
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Room N-1513 US Dept. of Labor
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Washington, DC 20210

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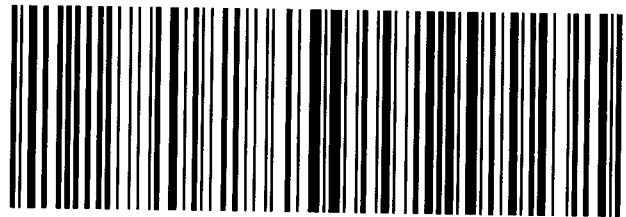


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