

ALSTON & BIRD

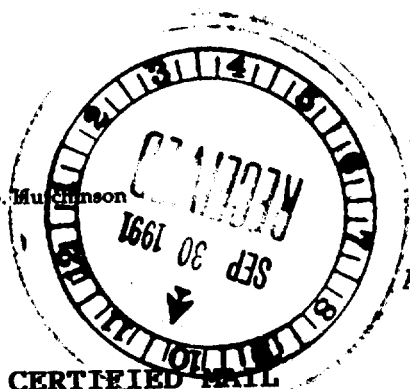
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One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30309-3424

404-881-7000
Fax: 404-881-7777 Telex: 54-2996

Direct Dial: 404-881-7467

James S. Hutchinson



August 28, 1991


**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

The purpose of this letter is to notify you that U.S. Silica Company, Employer Identification Number 23-0958670, has adopted a deferred compensation plan for H. J. Colgan, who is a management or highly compensated employee as determined under ERISA. The purpose of this letter is to comply with Labor Regulation Section 2520.104-23. Please let me know if you need any further information.

Sincerely,


James S. Hutchinson

JSH:dld/495HUTCH-79

cc: Walter C. Pellish
Doris L. Smith
U.S. Silica Company