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November 3, 2008

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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: Reporting and Disclosure Statement

Dear Sir:

In accordance with Department of Labor Regulation 29 CFR § 2520.104-23 that provides an alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, Stepan Company, as employer and plan administrator, hereby files this statement containing the following information for a new plan adopted by the Company on October 20, 2008:

1. Name and address of employer: Stepan Company  
Edens and Winnetka Road  
Northfield, IL 60093
2. Employer identification number (EIN) assigned to the employer by the Internal Revenue Service: 36-1823834
3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of such plans maintained by the employer after the adoption of the above plan is four. The number of employees in the first plan is 14; the number of employees in the second plan is 11; the number of employees in the third plan is 42; the number of employees in the fourth plan is 13.

Stepan Company

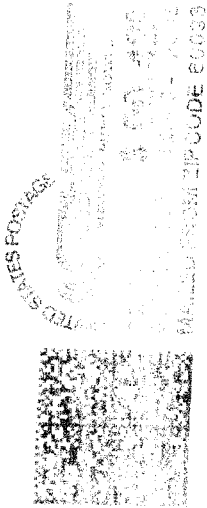
By 

**Stepan**

Stepan Company  
Northfield, Illinois 60093



SPN-7507-A



*Top Hat Plan Exemption  
E.B. S.A.  
Room N-1513  
U.S. Department of Labor  
250 Constitution Ave., N.W.  
Washington, D.C. 20210*

