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The Sherwin-Williams Company
101 Prospect Avenue, NW
Cleveland, OH 44115-1075

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

Re: The Sherwin-Williams Company
2008 Amended and Restated
Executive Life Insurance Plan

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: The Sherwin-Williams Company
101 Prospect Avenue, NW
Cleveland, OH 441515-1075

Employer Identification Number: 34-0526850

The plan is intended to be a top-hat welfare benefit plan. However, provisional top-hat pension filing is being made based on issuance of 409 A regulations indicating that provisions for distribution of insurance policy during retirement, may under certain circumstances, be treated as pension benefits.

This plan covers twelve employees.

Dated: December 11, 2008

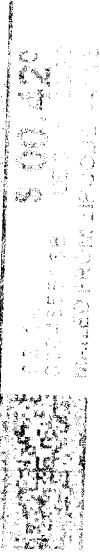
The Sherwin-Williams Company

By David J. Gauntner
David J. Gauntner
Plan Administrator



The Sherwin-Williams Company
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 P.O. BOX 6027
 Cleveland, OH 44101-1027

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