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February 17, 2009

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Doug Chauveaux  
Vice President,  
Human Resources

24 Waterway Avenue  
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The Woodlands, TX 77380

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

**Re: Statement Filed under Section 2520.104-23 of the  
Department of Labor Regulations**

Dear Sir or Madam:

This letter constitutes a statement as described in Section 2520.104-23 of the Department of Labor Regulations. The following information regarding Americas Styrenics LLC and its top hat plan is provided in accordance with the above referenced regulation:

1. Employer Name and Address:  
  
Americas Styrenics LLC  
24 Waterway Avenue  
Suite 1200  
The Woodlands, TX 77380
2. Employer Identification Number: 37-1561136
3. Americas Styrenics LLC maintains the Americas Styrenics LLC Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Presently, there are four (4) eligible employees in the Plan.

If you require any further information, please contact the undersigned at (281) 203-5402.

Very truly yours,

Doug Chauveaux  
Vice President, Human Resources  
Americas Styrenics LLC

From: Origin ID: DWHA (888) 552-6789  
Becky Malone  
Americas Styrenics LLC  
24 Waterway Avenue  
Suite 1200  
The Woodlands, TX 77379



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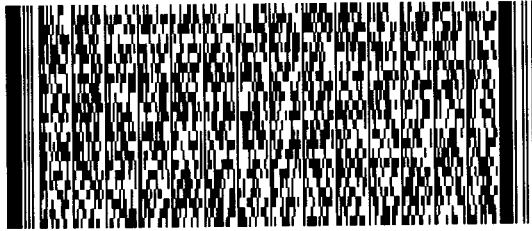
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**Employee Benefits Security Admin**  
**US Department of Labor**  
**200 CONSTITUTION AVE NW RM N-1513**  
**TOP HAT PLAN EXEMPTION**  
**WASHINGTON, DC 20210**

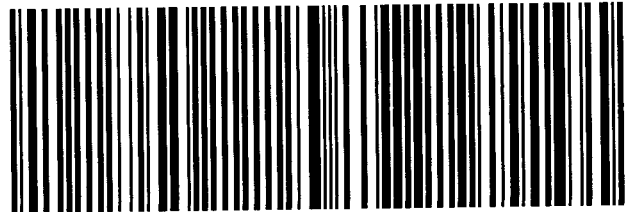


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24 Waterway Avenue, Suite 1200/The Woodlands, Texas 77380  
Telephone 866.572.6789 | [www.AmStyrenics.com](http://www.AmStyrenics.com)



**Americas Styrenics**

*U.S. Department of Labor  
Employee Benefits Security Admin.  
Top Hat Plan Exemption*