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Certified Mail Return Receipt Requested

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

Dear Sir/Madam:

H.I.G. Chemicals, Inc. maintains the following unfunded top-hat plan(s) providing deferred compensation to a select group of management or highly compensated employees.

Employer's Name and Address:

H.I.G. Chemicals, Inc.
4650 South Racine Avenue
Chicago, IL 60609

Employer Identification Number:

26-251-8277

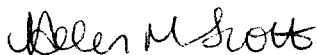
Name of Plan

H.I.G. Chemicals, Inc. Executive Deferred Compensation Plan

Number of Participants

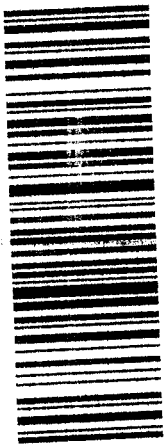
2

Sincerely,

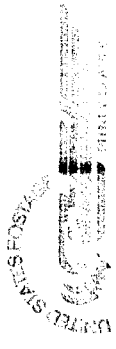


Helen Scott, CFO

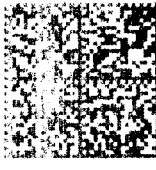
Uniqema Americas
A business of HIG Chemicals, Inc.
4650 S. Racine Avenue
Chicago, Illinois 60609



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