



U.S. DEPT. OF LABOR
EWSA/PUBLIC DISCLOSURE

05 SEP 12 PM 2:47

September 2, 2005

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

Re: **Top Hat Plan Statement; LANXESS Corporation (the "Company")**
EIN: 26-0081950

Dear Sir or Madam:

Pursuant to Department of Labor Regulations section 2520.104-23, this letter serves
you under said section. The information required is as follows:



1. **Principal Address:** LANXESS Corporation
111 RIDC Park West Drive
Pittsburgh, PA 15275-1112
2. **Employer Identification Number:** 26-0081950
3. **Declaration:** The Company has recently adopted the LANXESS Corporation Supplemental Retirement Plan, Voluntary Incentive Compensation Award Deferral Plan and the Supplemental Savings Plan. All are plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits are paid as needed solely from the general assets of the Company.
4. **Number of Top Hat Plans Maintained:** 3
5. **Number of Employees Participating in Top Hat Plans:** 22

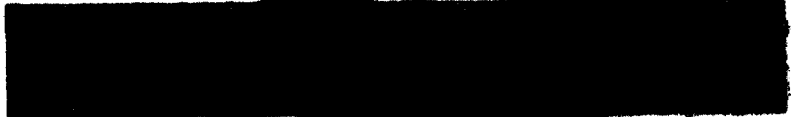
Upon the request of the Secretary of Labor, the Company will provide a copy of the plan document.

If you have any questions regarding this matter, please do not hesitate to call me at 412-809-2204.

Very truly yours,

LANXESS Corporation

By: *Jonathan Gilbert*



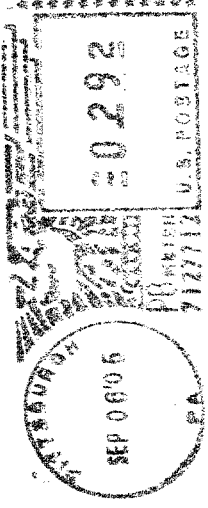
[Faint background text and stamps, including "RECEIVED" and "SEP 12 2005"]

LANXESS
Energizing Chemistry

LANXESS Corporation
111 RIDC Park West Drive
Pittsburgh, PA 15275-1112

PRESORTED
FIRST CLASS

RETURN SERVICE
REQUESTED



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