



A Berkshire Hathaway Company

EBSA/PUBLIC DISCLOSURE

2017 JUN 15 PM 1:55

Tuesday, June 13, 2017

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

2520171950033

Re: Lubrizol Specialty Products, Inc. Top Hat Plans

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104.23, Lubrizol Specialty Products, Inc. respectfully requests that the Department of Labor accept this letter as satisfaction of the 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, for pension plans for a select group of management or highly compensated employees ("top hat plans").

Plan Sponsor: Lubrizol Specialty Products, Inc.  
EIN of Plan Sponsor: 73-6091775  
Address of Plan Sponsor: One BriarLake Plaza, 2000 West Sam Houston Pkwy. S., 4th Floor, Suite 400, Houston, TX 77042  
Number of Plans: 2  
Number of Participants in Each Plan:  
Lubrizol Specialty Products, Inc. Senior Management Deferred Compensation Plan: 7  
Lubrizol Specialty Products, Inc. 2016 Senior Management Deferred Compensation Plan: 3

The Plan Sponsor asserts that the Plans are maintained primarily for the purpose of what may constitute deferred compensation for a select group of management or highly compensated employees. The Plan Sponsor further asserts that the benefits under the Plans are paid solely from the general assets of the employer, through insurance contracts or policies purchased from the employer's general assets, or both. A copy of the Plans will be furnished upon request.

This letter is being submitted after the expiration of the 120-day period immediately following the date the Plans became subject to Part I of Title I. As such, the Plans are concurrently being submitted to the Department of Labor under its Delinquent Filer Voluntary Compliance Program, along with a Form 5500 with respect to each Plan and the applicable \$750 penalty.

If you have any questions in this regard, please contact me at your convenience.

Very Truly Yours,

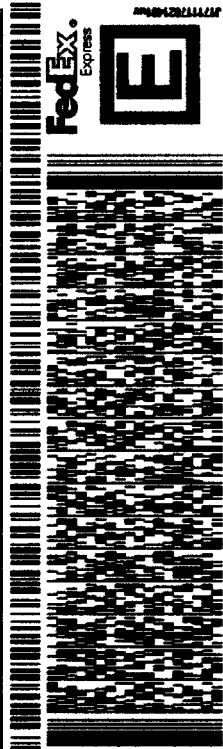
Mike Robles,  
Chief HR Officer

ORIGIN ID: NQIA (713) 338-8700  
CARLA SMITH  
LUBRIZOL SPECIALTY PRODUCTS  
2000 W SAM HOUSTON PKWY  
SUITE 400  
HOUSTON, TX 77042  
UNITED STATES US

SHIP DATE: 13 JUN 17  
ACTWGT: 0.50 LB  
CAD: 107141864INET3850  
BILL SENDER

TO **EMPLOYEE BENEFITS**  
**US DEPT OF LABOR**  
**200 CONSTITUTION AVE, NW N-1513**

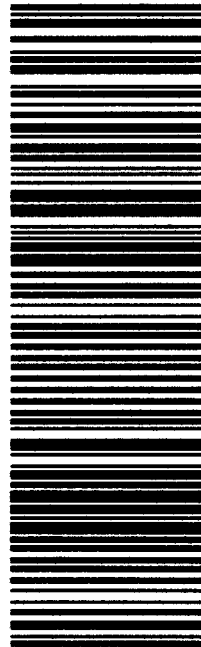
**WASHINGTON DC 20210**  
REF: JR - M ROBLES  
(713) 338-8737  
INV. PO. DEPT.



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