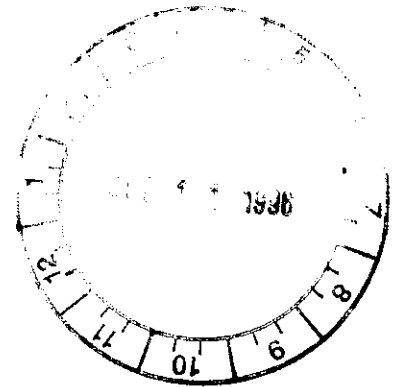




International Imaging Materials, Inc.

*...Always
Improving
Our Image*

310 Commerce Drive • Amherst, New York 14228-2396
(716) 691-6333 • Fax: (716) 691-3395 • Fax: (716) 691-1060



May 29, 1996

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

2520190030736

RE: **International Imaging Materials, Inc.**
Nonqualified Deferred Compensation Plan
Employer Identification Number: 13-3179629

Dear Sir or Madam:

This document constitutes the statement required by 29 CFR 2520.104-23 (b) (1) to be filed with the Secretary of Labor in respect to a nonqualified deferred compensation plan maintained by International Imaging Materials, Inc.

This employer currently maintains the above-named nonqualified deferred compensation plan for a select group of management or highly compensated employees.

Five (5) employees are participants in the plan.

Very truly yours,

INTERNATIONAL IMAGING MATERIALS, INC.

Michael J. Drennan
Vice President, Finance

MJD:tlk