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ORIENT CHEMICAL CORPORATION

65 SPRINGFIELD AVENUE SUITE 311
SPRINGFIELD, NJ 07081
TEL: (201) 258-1600 FAX: (201) 258-1409

**CERTIFIED MAIL RETURN
REQUESTED RECEIPT**

December 6, 1996

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington D.C. 20210

Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation 29 C.F.R. 2520.104-23 (the "Regulation"), this is to advise you that Orient Chemical Corporation, Employer Identification No. 13-2996008, 65 Springfield Avenue, Suite 311, Springfield, New Jersey 07081 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company.

Plan
Orient Chemical Corporation Deferred
Compensation Plan

Current Participants
4

Very truly yours,
ORIENT CHEMICAL CORPORATION

Senta Okada
Senta Okada
Treasurer