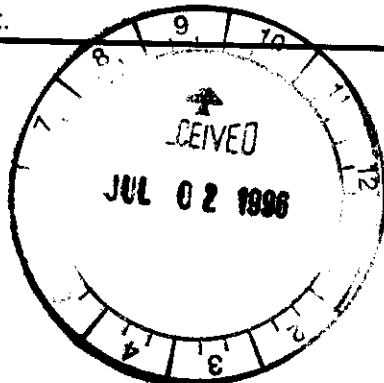




GSE Lining Technology, Inc.



19103 Gundle Road
Houston, Texas 77073
800-435-2008
713-443-8564
Fax: 713-875-6010

June 25, 1996

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20001

Dear Department of Labor:

The purpose of this letter is to advise you of the adoption of the Gundle/SLT Environmental, Inc. Executive Retirement Plan effective April 1, 1996. The following information is provided:

1. The name of the employer is Gundle/SLT Environmental, Inc., 19103 Gundle Road, Houston, TX 77073.
2. The employer ID Number is 76-010-1539.
3. The employer maintains the plan primarily to provide deferred compensation for a select group of management or highly compensated employees.
4. The employer currently sponsors one such plan, in which there are currently two participants.

We would be please to provide any additional information which may be required.

Very truly yours,

Bob Brady
Human Resources Manager

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