

2520032541015

ALTERNATE STATEMENT FOR REPORTING AND DISCLOSURE
(For Deferred Compensation Plans)

TO: United States Department of Labor
Office of Pension and Welfare Benefit Programs
P. O. Box 75212
Washington, DC 20013-5212

FROM: Employer: The Spartan Chemical Company, Inc.
Employer Identification No.: 34-4463428
Address: 110 North Westwood Avenue
Toledo, OH 43607

RE: The Spartan Chemical Company, Inc.
Capital Accumulation Plan ("Plan")


12,113

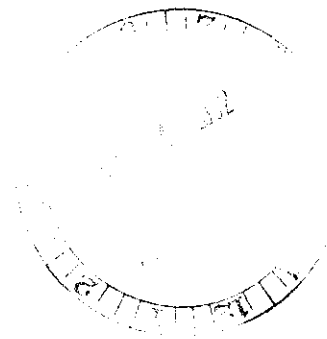
This document constitutes the statement required by 29 C.F.R., §2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to the nonqualified deferred compensation plan maintained by the above employer.

The employer currently maintains one nonqualified deferred compensation plan for employees who are members of a select group of management executives.

There are eight (8) participants in the Plan.

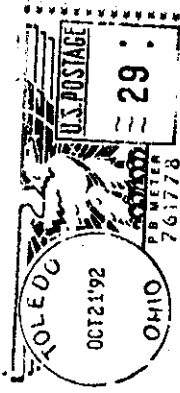
Dated: October 9, 1992


Member of the Plan Administrative Committee



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SPARTAN CHEMICAL COMPANY, INC.
110 N. WESTWOOD AVENUE
P. O. BOX 3495
TOLEDO, OHIO 43607



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