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January 2, 2003

VIA CERTIFIED LETTER

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
Room N-1513
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Registration Statement for the SAP America, Inc. Executive Deferred Compensation Plan and the SAP America, Inc. Executive Capital Accumulation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation §2520.104-23(b), I am filing a registration statement for the SAP America, Inc. Executive Deferred Compensation Plan and the SAP America, Inc. Executive Capital Accumulation Plan (together, the "Plans"). The Plans are unfunded pension plans for a select group of management employees or highly compensated employees and are each eligible for the alternative method of compliance outlined in Department of Labor Regulation §2520.104-23. A total of seventeen (17) employees currently participate in the SAP America, Inc. Executive Deferred Compensation Plan and twenty-five (25) employees currently participate in the SAP America, Inc. Executive Capital Accumulation Plan. A copy of the Plans will be provided to the Secretary of Labor upon request.

The Plans are sponsored by:

SAP America, Inc.
3999 West Chester Pike
Newton Square, PA 19073

The Plan sponsor's Employer Identification Number is 36-3556041.

Top Hat Plan Exemption
January 2, 2003
Page 2

Please acknowledge the receipt of the enclosed form by date-stamping and returning the copy of this letter in the enclosed self-addressed, stamped envelope.

If you have any questions regarding this matter, please contact me.

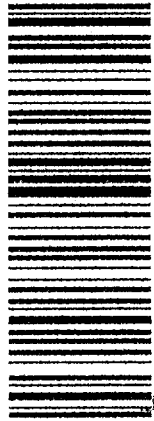
Sincerely,



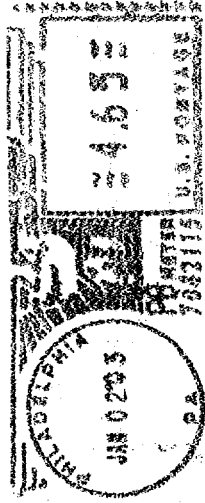
W. Michael Gradisek

WMG/cms
Certified Receipt No.: 7001-2510-0008-7724-0107

CERTIFIED MAIL



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W. MICHAEL GRADISEK
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ONE LIBERTY PLACE
PHILADELPHIA, PA 19103-7396

Certified Mail
Top Hat Plan Exemption
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Administration
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