



GKN North America

GKN North America Services, Inc.

U.S. D.
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GKN North America
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Barbara A. Gustafson
Corporate Counsel

August 1, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Top Hat Plan Exemption

Dear Sir or Madam:

GKN Armstrong Wheels, Inc., 550 Warrenville Road, Lisle, Illinois 60532 – Tax Identification (EIN) Number 42-0921728, has established the GKN Non Qualified Deferred Compensation Plan for GKN Armstrong Wheels, Inc. (the "Plan"), a nonqualified deferred compensation arrangement which provides deferred compensation benefits for a select group of approximately seven management or highly compensated employees. Benefits under the Plan are to be paid from the assets of a grantor trust established pursuant to Section 6.1 of the Plan and/or from the general assets of GKN North America Services, Inc., as needed. This filing is made pursuant to the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, as set forth in Department of Labor regulations §2520.104-23.

Very truly yours,

Barbara A. Gustafson

550 Warrenville Road
Liste, IL 60532-4387

IS-9001-131



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