



GKN North America

GKN North America Services, Inc.

U.S. DEPARTMENT OF LABOR
PWBA/...
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GKN North America
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Barbara A. Gustafson
Corporate Counsel

August 19, 2002

2520032902276

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 Westland, Inc., 550 Warrenville Road, Lisle, Illinois 60532 – Tax Identification (EIN) Number 54-1566763, has established the GKN Westland, Inc. Supplemental Retirement Plan-B (the "Plan"), a nonqualified supplemental retirement arrangement which provides supplemental retirement benefits for a select group of approximately one management or highly compensated employee. 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 Westland, 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
Lisle, IL 60532-4387

IS-9001-13E



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