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STATE PIPE SERVICES, INC. COMPANY DEFERRED COMPENSATION PLAN

DEPT. OF LABOR  
PUBLIC DISCLOSURE  
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TOP HAT PLAN EXEMPTION STATEMENT  
PURSUANT TO 29 CFR 2520.104-23(b)

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

**Name and Address of Employer:**

State Pipe Services, Inc.  
7587 Franklin Road  
Cranberry Township, PA 16066

**Employer's EIN:**

#25-1514832

**Declaration & Statement:**

The aforementioned employer maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

One such plan is in existence with one (1) participant.

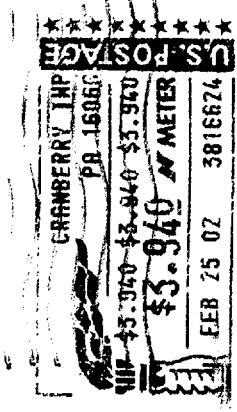
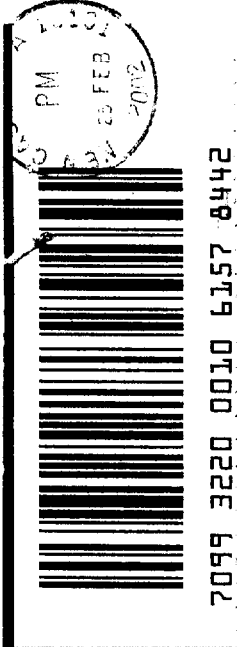
**Provision of Plan Documents:**

The aforementioned employer acknowledges that it may be required to provide plan documents to the Secretary upon request as required by ERISA § 104(a)(1).

By: Scott F. Burns  
Scott F. Burns, Vice President

Date: 2/25/2002

PostNet Inc.  
1-800-662-7705



TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS  
ADMINISTRATION, ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE, NW  
WASHINGTON, DC 20210

