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January 5, 1999

**VIA CERTIFIED MAIL**

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

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (the "Act") for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in 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:

Employer Identification Number:

Alcatel NA Cable Systems, Inc.  
39 Second Street, N.W.  
Hickory, NC 28601

13-3379797

Alcatel NA Cable Systems, Inc. maintains one plan covering nine employees (subject to change from time to time) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In accordance with Section 104(a)(1) of the Act, copies of the plan documents will be provided to the Department of Labor upon request.

Very truly yours,

Mark D. Primm  
Employee Benefits, Manager  
Alcatel NA Cable Systems, Inc.