



INDUSTRIES, INC.

CORPORATE HEADQUARTERS & SALES

P.O. Box 1900 • Morgantown, WV 26507-1900 • (304) 296-1751 • FAX (304) 594-3467
The Greer Mansion • 598 Canyon Road
www.greerindustries.com

February 15, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

2520032904858

Re: Alternative Method of Compliance for Pension Plans for Certain Selected Employees (Regulation Section 2520.104-23)

Dear Sir/Madam:

This letter contains the necessary information for compliance with the above-cited Regulation for the unfunded pension plan listed below. I hereby declare that this program is primarily for the deferral of compensation for a select group of management or highly compensated employees.

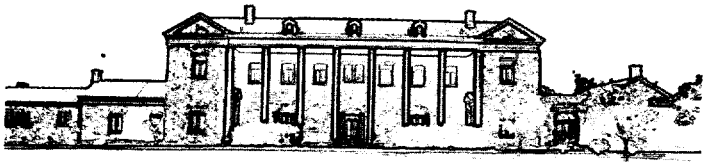
1. Sponsor Name: Greer Industries, Inc.
Address: 570 Canyon Road
P. O. Box 1900
Morgantown, WV 26507

EIN: 34-0737241
2. Program Name: Supplemental Executive Retirement Plan

Number of Participants is 13 as of January 1, 1999

The Plan Document will be provided to the Secretary upon request.

Please acknowledge receipt of this Notice on the copy enclosed herewith and return to us in the enclosed envelope.



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If you have any questions or further requests, please feel free to contact me.

Very truly yours,

Greer Industries, Inc.

By: J. Robert Gwynne
J. Robert Gwynne
Executive Vice President

Received by the Department of Labor

Date