

AccuTrex Products, Inc.

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February 17, 2003

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

RE: Employer: Accutrex Products, Inc.
Address: 112 Southpointe Boulevard
Canonsburg, PA 15317
Employer Identification No.: 25-1388919
Name of Plan: Accutrex Products, Inc. Voluntary Deferred Compensation Plan

Dear Sir or Madam:

This letter constitutes the Statement required by 29 CFR Section 2520.104-23(b)(1) to be filed with the Secretary of Labor with respect to a deferred compensation plan maintained by the above-referenced Employer.

The Employer currently maintains one (1) nonqualified deferred compensation plan primarily for the purpose of providing ~~deferred~~ compensation for a select group of management or highly compensated employees. The plan covers eight (8) employees as of the date of this letter, including two (2) who were added this month.

The benefits of the plan are to be paid as needed solely from the general assets of the Employer, although insurance contracts, of which the Employer is the owner and payor of premiums from its general assets, have been acquired. The Employer acts as the Plan Administrator to the plan.

Very truly yours,

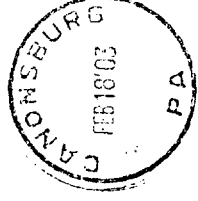
Accutrex Products, Inc.

By: Martin P. Beichner, Jr., President/CEO



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PENSION & WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644, U.S. DEPT OF LABOR
200 CONSTITUTION AVE, NW
WASHINGTON, DC 20210

