

2520040762072

REGISTRATION STATEMENT

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: Butler Gas Products Company
Address of Employer: 110 Nichol Avenue
McKees Rocks, PA 15136
EIN: 25-1127091

The Employer has entered into a new deferred compensation agreement which is part of a plan established primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the new agreement is one. The agreement is similar to two agreements which were executed by the employer in 2000 and which covered two other employees of the Employer. A similar registration statement was filed with respect to the two prior agreements on August 16, 2000.

Houston Harbaugh

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

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WRITER'S DIRECT DIAL:
412-288-2210
ggunnett@hh-law.com

TWO CHATHAM CENTER
TWELFTH FLOOR
PITTSBURGH, PA 15219-3463

412/281-5060
FAX 412/281-4499
<http://www.hh-law.com>

File # 26715

February 24, 2003

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

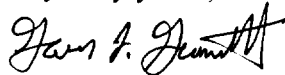
Re: Butler Gas Products Company
EIN: 25-1127091

Dear Sir or Madam:

Enclosed is a Registration Statement, filed on behalf of the above-named plan sponsor. The statement contains the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Very truly yours,



Gary J. Gunnett

cc: Mr. John T. Butler, II
Richard R. Applegate, CFP, CLU
Bradley J. Franc, Esq.

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Harbaugh**
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