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February 25, 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: South Chester Tube Company Deferred Compensation Plan

Dear Sir or Madam:

You are hereby notified that South Chester Tube Company maintains a plan primarily for a select group of management or highly compensated employees. On behalf of the administrator of the plan, we report the following information in order to fulfill the disclosure requirements for such plan pursuant to Department of Labor Regulations #2520.104-23:

1. South Chester Tube Company
210 N. Brinton Lake Road
PO 116
Concordville, PA 19331
2. Employer Identification Number: 23-1106740
3. Number of Plans: 1
4. Number of Employees in the Plan: 9

Very truly yours,

Michael McPhilmy

Michael McPhilmy
V.P., Human Resource Development

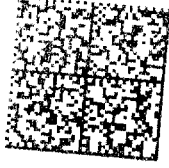
Cc: Alan Eisen
David Montgomery
Robert Lichtenstein

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