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**BERG STEEL PIPE CORP.
STATEMENT PURSUANT TO
29 CFR 2520.104-23**

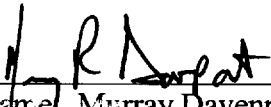
Name of Employer: Berg Steel Pipe Corp.

Address of Employer: P.O. Box 59209, Panama City, FL 32412-0209

Employer Identification No: 13-3203540

Berg Steel Pipe Corp. maintains a plan, entitled The Berg Steel Pipe Corp. Supplemental Executive Compensation Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Berg Steel Pipe Corp. maintains only one such plan, and currently has five employees who are participants in that plan.

BERG STEEL PIPE CORP.

By: 
Name: Murray Davenport
Title: Vice President



Berg Steel Pipe Corp.

a Company of the Europipe Group

Murray R. Davenport
Vice President, Finance & Administration

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Panama City, FL 32412-0209
Direct Dial: 850-873-8007
Fax: 850-763-9683
email: murray.davenport@bergpipe.com

February 13, 2004

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

Re: Berg Steel Pipe Corp. – Top Hat Plan

Dear Sirs:

Enclosed please find statement pursuant to 29 CFR 2520.104-23, with respect to the Supplemental Executive Compensation Plan maintained by Berg Steel Pipe Corp.

Very truly yours,

BERG STEEL PIPE CORP.

Murray Davenport
Vice President, Finance & Administration

enclosure

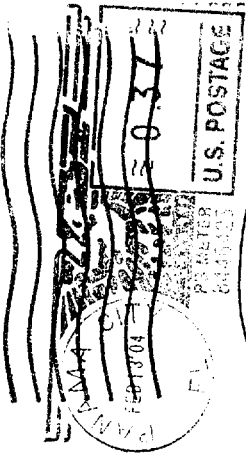
cc: Lawrence B. Rodman, Esq.



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Website: www.bergpipe.com



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