

January 26, 2004

2520040763330

Top Hat Plan Exemption
Employee Benefit Security Administration
Public Disclosure Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Francis Perkins Building
Washington, D.C. 20210

faurecia

> exhaust systems

Scott D. Roy

Vice President Human
Resources

Faurecia Exhaust Systems, Inc.

543 Matzinger Road
P.O. Box 64010
Toledo, Ohio 43612-0010

U.S.A.

www.faurecia.com

Tel. (419) 727-5006

Fax (419) 727-5025

sroy@toledo.faurecia.com

Re: Nonqualified Deferred Compensation Plan Registration Statement

Dear Sir/Madam:

This is to provide the information required by ERISA Regulations 2520.104-23 and 2520.104-24 regarding nonqualified compensation and welfare benefit arrangements for a select group of management level or highly compensated employees.

Employer: Faurecia Exhaust Systems, Inc.

Address: 543 Matzinger Road
Toledo, Ohio 43612-0010

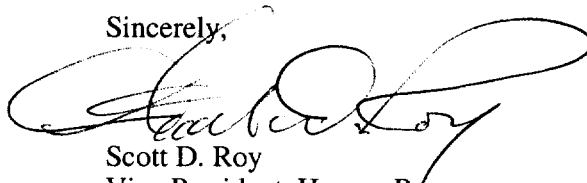
Employer ID #: 23-2521512

Plans: Faurecia Exhaust Systems, Inc. Executive Supplemental
Benefits Plan
Faurecia Exhaust Systems, Inc. Executive Retiree
Medical Account Plan

The employer maintains the above nonqualified deferred compensation and welfare benefit plans primarily for the purpose of providing deferred compensation and welfare benefits for a select group of management executives or highly compensated employees. There are currently 10 individuals eligible for these plans. The employer maintains no other nonqualified deferred compensation or welfare benefits plans.

For any further information, please contact me at (419) 727-5000.

Sincerely,



Scott D. Roy
Vice President, Human Resources

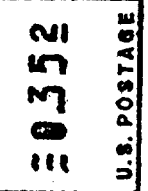


543 Matzinger Road
P.O. Box 64010
Toledo, OH 43612
USA

PRESORTED
FIRST CLASS



PB MEYER
7137436



Top Hat Plan Exemption
Employee Benefit Security Administration
Public Disclosure Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Francis Perkins Building
Washington, D.C. 20210

