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September 30, 2003

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

Re: VELUX America Inc.
EIN: 04-2559488

Dear Sir or Madam:

VELUX America Inc., located at 450 Brickyard Road, Greenwood, South Carolina, 29649-8681, established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. VELUX America Inc. sponsors one such plan, which covers 21 employees. The Plan is effective on October 1, 2003. The Plan was adopted on September 30, 2003.

A copy of the plan document is held in our offices and if requested, we will provide a copy of the plan document to the Department of Labor.

Sincerely,

Keith M. Polatty
Director of Human Resources
VELUX America Inc.

VELUX America Inc.

P.O. Box 5001
Greenwood, SC 29648-5001

Telephone 864-941-5360
Fax 864-941-4870

Internet www.VELUX-AMERICA.com

CERTIFIED MAIL

WARD, ROVELL & VAN EPEOEL
ATTORNEYS AT LAW
4100 BANK OF AMERICA PLAZA
101 EAST KENNEDY BOULEVARD
TAMPA, FLORIDA 33602-5152



7440 3703 7044 0456 5062

RETURN RECEIPT REQUESTED

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

