

2520042393402



Raymond C. Regan
Vice President
Human Resources

Centeon
1020 First Avenue
King of Prussia, PA
19406-1310

610 878-4310
610 878-4913 Fax

September 15, 1998

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: Centeon L.L.C. Supplemental Executive Retirement Plan

Dear Sir or Madam:

You are hereby notified that Centeon L.L.C. has adopted the Centeon L.L.C. Supplemental Executive Retirement Plan primarily for a select group of management or highly compensated employees. The Plan will be effective October, 1998. 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. Employer Name and Address:

Centeon L.L.C.
1020 First Avenue
King of Prussia, PA 19406

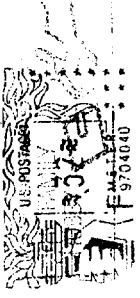
2. Employer Identification Number: 23-2809344
3. Number of Plans: 1
4. Number of Employees in the Plan: 4

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Raymond C. Regan".
Raymond C. Regan
Vice President, Human Resources



Centeon
1020 First Avenue
King of Prussia, PA
19406-1310



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

