

2520043380619

*Eagle Corporation
P.O. Box 1648
Charlottesville, VA 22902-1648*

April 5, 2004

VIA CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration, Room N-1513
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

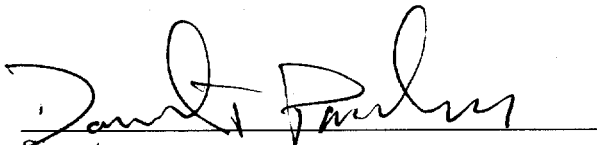
The following statement is filed in compliance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure requirements of Part 1 of Title I:

Employer name and address: Eagle Corporation
P. O. Box 1648
Charlottesville, VA 22902-1648

Employer EIN: 54-1120301

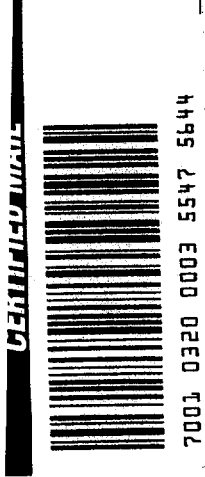
The above-named employer maintains one (1) unfunded plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Corporation and other commonly controlled businesses. The number of employees participating in each plan is as follows:

Plan: Value Appreciation Rights Plan Number of Employees: 10


Signature

David T. Paulson, CFO
Name and Title

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