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U.S. DEPT. OF LABOR
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Moore & Van Allen

January 12, 2001

Cynthia Gray Pitesa
Attorney at Law

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**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Moore & Van Allen PLLC

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Suite 4700
100 North Tryon Street
Charlotte, NC 28202-4003

Re: Nexans USA Inc.

Dear Sir or Madam:

On behalf of Nexans USA Inc. (EIN 56-2212188), enclosed is a Declaration of Plan Maintained for a Select Group of Management or Highly Compensated Employees under Department of Labor Regulation §2520.104-23.

If any further information is needed, please contact me.

Very truly yours,

Moore & Van Allen PLLC

Cynthia Gray Pitesa

Cynthia Gray Pitesa

CGP/cha

Enclosure

cc: Mr. Mark Primm (w/enc.)

DECLARATION OF PLAN MAINTAINED BY NEXANS USA INC.
FOR A SELECT GROUP OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES

The undersigned administrator of the unfunded pension plan listed in Paragraph 3 below (the "Plan"), hereby makes the following declaration pursuant to the Department of Labor Regulation §2520.104-23:

1. The name, address and employer identification number of the employer sponsoring the Plan is:

Nexans USA Inc.
39 Second Street, N.W.
Hickory, North Carolina 28601
EIN: 56-2212188

2. The sponsor maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

3. The sponsor maintains one (1) such Plan, Nexans USA Inc. Supplemental Retirement and Savings Plan covering four (4) employees (subject to change from time to time).

IN WITNESS WHEREOF, the undersigned administrator of the Plan has caused this Declaration to be executed by its duly authorized representative as of the ___ day of _____, 2001.

NEXANS USA INC.

By: _____
Name: _____
Title: _____

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