

*A Partnership Including
Professional Corporations*
227 West Monroe Street
Chicago, IL 60606-5096
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MCDERMOTT, WILL & EMERY

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Attorney at Law
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312-984-7676

2520052090999

March 24, 2000

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Wurth Deferred Compensation Plan

Dear Sir or Madam:

On behalf of our client the Wurth Group of North America Inc. and pursuant to Dept. of Labor regulation 29 C.F.R. §2520 104-23, we hereby notify you that the caption plan intends to satisfy the disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 by utilizing the alternate method of disclosure contained in this regulation. Pursuant to this regulation, the name, address, and identification number of the employer are:

Wurth Group of North America Inc.
575 Corporate Drive
Mahwah, New Jersey 07430
Employer Identification Number 22-2945308

The employer is part of a controlled group of corporations as defined in Section 414 of the Internal Revenue Code of 1986, and most U.S. members of its controlled group participate in this plan. The captioned plan was effective on December 1, 1999. Our client informs us that the purpose of the plan primarily is to provide deferred compensation to a select group of management or highly compensated employees. Our client sponsors only one such plan, and as of the plan's adoption date, 19 employees participate in this plan.

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If you require additional information with regard to this plan, you may contact us or Mr. Gerald A. Rudich at the employer's above address.

Cordially yours,

A handwritten signature in black ink, appearing to read "Diane M. Morgenthaler". The signature is written in a cursive, flowing style.

Diane M. Morgenthaler

DMM:jms

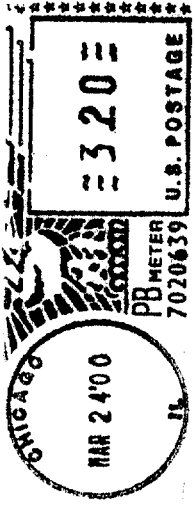
cc: Gerald A. Rudich
Christoph Lange

CHI99 3438217-1.041779.0029

Z 492 102 664

MAIL

17-19



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