



ERASTEEL

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January 11, 2002

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

Re: Top Hat Filing Under DOL Regulation 2520.104-23

Gentlemen:

The purpose of this letter is to file the statement referred to in DOL Regulation 2520.104-23.

Name of Employer: Erasteel, Inc.

EIN: 22-2426120

Address: 100 Dutch Lane
Fairfield, NJ 07004-2554

Statement: Erasteel, Inc. maintains one plan for the primary purpose of providing deferred assumption to "a select group of management or highly compensated employees"; one employee participates in the plan.

If there are any questions, please contact the undersigned.

Sincerely,

Kenneth Parisi
Controller/Treasurer

KP/em

NJDOL Ken Tom.doc

ERASTEEL, INC.

100 NEW DUTCH LANE, FAIRFIELD, NEW JERSEY 07004-2554 TEL: (973) 227-6444 FAX: (973) 227-4115



ERASTEEL
ERASTEEL, INC.

100 NEW DUTCH LANE, FAIRFIELD,

CERTIFIED MAIL



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