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30 APR -2 11 3:15

TOP HAT EXEMPTION  
PENSION & WELFARE BENEFITS ADMINISTRATION  
ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE, N.W.  
WASHINGTON, DC 20210

March 26, 1998

2520052093736

RE: MISSOURI PIPE FITTINGS COMPANY

DEAR SIR:

PURSUANT TO LABOR REGULATION \*2520.104-23(a)(1)(b), I PROVIDE THE FOLLOWING RELATED TO MISSOURI PIPE'S ESTABLISHMENT OF TWO "TOP-HAT" PLANS:

- a. Employer: Missouri Pipe Fittings Company  
400 Withers Avenue  
St. Louis, MO. 63147
- b. Missouri Pipe Employer Identification Number: 43-1765382
- c. Plan: (I) Missouri Pipe Fittings Company Deferred Compensation Plan  
(b) Missouri Pipe Fittings Company Phantom Stock Plan
- d. Purpose: Each Plan is an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees;
- e. Number of Plans: 2
- f. Number of Employees Participating: (I) Deferred Compensation Plan 3  
(b) Phantom Stock Plan 3

As I understand, this filing will serve to exempt the two Plans from the filing and and disclosure requirements of the Title I of Erisa. If my understanding is incorrect, please contact me.

Very truly yours,

President