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**DUANE MORRIS**  
ATTORNEYS AT LAW

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HOMER L. ELLIOTT  
DIRECT DIAL: 215.979.1949  
E-MAIL: HLELLIOTT@DUANEMORRIS.COM

www.duanemorris.com

July 27, 2001

**VIA CERTIFIED MAIL**

Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

**Re: American Manufacturing Corporation – Top-Hat Plan Statement**

Dear Sir or Madam:

Enclosed on behalf of our client, American Manufacturing Corporation, is the required statement under DOL Reg. § 2520.104-23. This statement is being filed for the purpose of electing the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, as they apply to the top-hat plans of American Manufacturing Corporation.

Sincerely,

  
Homer L. Elliott

HLE:ems  
Enclosure

**CERTIFIED MAIL NO. 7000 0600 0025 8587 3171**  
**RETURN RECEIPT REQUESTED**

cc: Mr. Guy Piza (with enclosure)

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DUANE, MORRIS & HECKSCHER LLP

ONE LIBERTY PLACE PHILADELPHIA, PA 19103-7396

PHONE: 215.979.1000 FAX: 215.979.1020

TOP-HAT PLAN STATEMENT PURSUANT TO DOL REG.  
§ 2520.104-23

1. NAME AND ADDRESS OF EMPLOYER: American Manufacturing Corporation  
555 Croton Road, Suite 300  
King of Prussia, PA 19406
2. EMPLOYER'S EIN: 23-2191584
3. DECLARATION OF EMPLOYER: The Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Employer and its affiliates.
4. NUMBER OF TOP-HAT PLANS: Five.
5. NUMBER OF EMPLOYEES IN PLANS: Five.

The Employer shall provide plan documents, if any, to the Secretary of Labor upon request, as required by section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

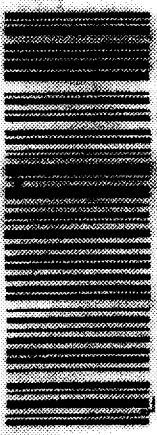
Date: July 26, 2001

AMERICAN MANUFACTURING CORPORATION

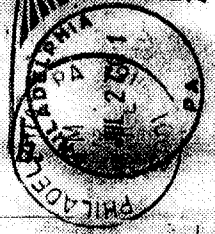
By: John F. Yaglenki, Jr.  
John F. Yaglenki, Jr., Vice President

HL Elliott  
Duane Morris  
One Liberty Place  
Philadelphia, PA 19103-7396

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