

VIA CERTIFIED MAIL

December 28, 2006

Secretary of Labor
 Top Hat Plan Exemption
 Pension & Welfare Benefits Administration
 Room N-5644
 US Department of Labor
 200 Constitution Ave, NW
 Washington DC 20210

U.S. DEPT. OF LABOR
 07 JAN -4 AM 9:05



Re: Alternative Method of Compliance Under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to (i) notify the Department of Labor that Novelis Corporation, a Texas Corporation, recently established one plans of executive deferral, and (ii) complies with the "Alternative Method of Compliance" for reporting and disclosures (as set forth in DOL Reg. Section 2520.104-23) with respect to those plans.

In accordance with that Section, we provide with the following:

1. Name and Address of Employer

Novelis Corporation
 6060 Parkland Blvd
 Mayfield Heights, OH 44124

2. Employer Identification Number

41-2098321

3. Declaration

Effective December 21, 2006, the Employer adopted the Novelis Defined Contribution Supplemental Executive Retirement Plan (DCSERP). Thus, the Employer sponsors a total of three non-qualified deferral plans, which are maintained primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Eligibility for the DCSERP is currently limited to executives hired on or after January 1, 2005 whose compensation exceeds the annual limit for qualified plans. As of December 31, 2006, there are four participants in the DCSERP.

4. Documents

With respect to the plan described above, the Employer will provide to the Secretary of Labor, upon its request, copies of the plan document, if any, that are required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

If you should have any questions about this letter, please do not hesitate to contact us at the below address.

Sincerely,

A handwritten signature in black ink that reads "John N. Stamatiades".

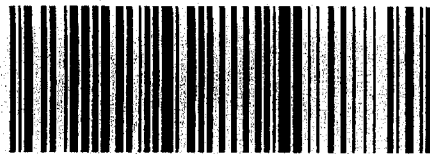
John N. Stamatiades
 Member, Novelis Employee Benefits Committee
 Plan Administrator



Novelis

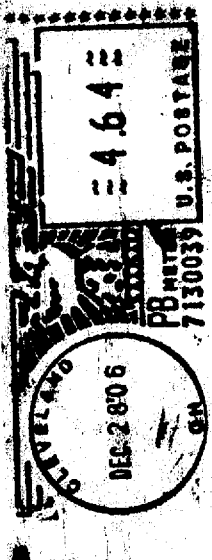
Novelis Corporation
PO Box 6977 - Cleveland, Ohio 44101-1977

2005 1290 0002 5291 1222



CERTIFIED MAIL™
PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

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