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October 17, 2008

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

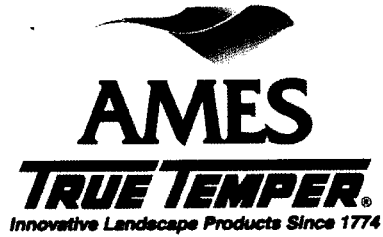
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top-Hat Plan Exemption

Dear Sir/Madam:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding nonqualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Ames True Temper, Inc.
2. Employer Address: 465 Railroad Avenue
Camp Hill PA 17011
3. Employer EIN: 22-2335400
4. The Separation Agreement and General Release between Richard C. Dell and Ames True Temper, Inc. (the "Company"), adopted effective September 26, 2008, is maintained primarily for the purpose of providing severance payments to Mr. Dell following the termination of his employment with the Company.
5. Number of Plans: 1
6. Number of Eligible Employees: 1



The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA. If you require any additional information, please feel free to contact our counsel, Jill Goldberg Mintzer, Esq. at (212) 756-2331, or the undersigned.

Respectfully,

A handwritten signature in black ink, appearing to read "C. L. Ebling", written over a vertical line that extends downwards from the signature.

C. L. Ebling
Vice President, Human Resources

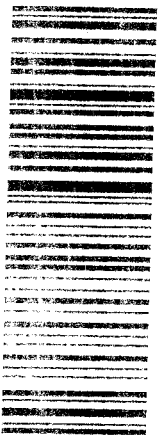


AMES

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465 Railroad Avenue
P.O. Box 8859
Camp Hill, PA 17001-8859

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Room N-1513
United States Dept of Labor
200 Constitution Ave N.W.
Washington, DC 20210

