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

Dec. 31, 2008.

Re: Superior Graphite Co. Supplemental Employee Stock Ownership Plan Agreement

Dear Sir or Madam:

This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

Superior Graphite Co. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this plan is the Superior Graphite Co. Supplemental Employee Stock Ownership Plan Agreement. There is one employee of Superior Graphite Co. and its subsidiaries who participates in the plan. Superior Graphite Co. does not maintain any other plans of this type.

The address for Superior Graphite Co. is 10 South Riverside Plaza, Suite 1470, Chicago, Illinois, 60606-3838. The employer identification number for Superior Graphite Co. is 36-1842430.

If you have any questions with regard to this matter or require any other information, please let me know.

Superior Graphite Co.



By: Ronald G. Pawelko

Its: Senior Vice President Finance

SUPERIOR GRAPHITE

10 S. Riverside Plaza • Chicago, IL 60606 • USA

R. Pawelko



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