



**ESAB Welding &
Cutting Products**

2520100070490

EBSA/PUBLIC DISCLOSURE

2009 DEC -8 AM 7:52

December 3, 2009

CERTIFIED MAIL--
RETURN RECEIPT REQUESTED

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

Re: The ESAB Group, Inc. Phantom Restricted Share Plan (the "Program")

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information for the above-referenced Program is provided by the undersigned administrator of the Program:

1. The name of the Employer is The ESAB Group, Inc.
2. The mailing address of the Employer is 411 S. Ebenezer Rd., P.O. Box 100545, Florence, South Carolina 29501-0545.
3. The Employer Identification Number is 84-0966648.
4. The above named Employer maintains the Program primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. The Program is the only "top hat" program maintained by the Employer.
6. As of the effective date of the Program, there were no participants.
7. Benefits under the Program are paid as needed solely from the general assets of the Employer and its affiliates.

Equipment

411 S. Ebenezer Rd.
P.O. Box 100545
Florence, SC 29501-0545

Ph. (843) 669-4411
Fax (843) 664-4258

Consumables

801 Wilson Avenue
P.O. Box 517
Hanover, PA 17331

Ph. (717) 637-8911
Fax (717) 637-9859

8. The Employer will provide a copy of the Program documents to the office of the Employee Benefits Security Administration upon request.

We would appreciate your stamping and returning to our office the enclosed copy of this letter in order to indicate receipt of this letter.

By: 
Daniel L. Preest

Title: Vice-President, Human Resources

cc: Neil C. Schemm, Esq.

AB
Welding &
Cutting Products

Products

DEFINITE MAIL



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN
ROOM N-1513
US DEPT. OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, DC 20210