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EBSA/PUBLIC DISCLOSURE  
2010 JUN 29 AM 7:30



2650 Warrenville Road, Suite 700, Downers Grove, IL 60515  
T 866 654 0078 W tmk-ipsco.com

June 18, 2010

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

**Re: Top Hat Statement for the TMK IPSCO Supplementary Executive Retirement Plan**

Dear Sir or Madam:

Pursuant to Section 2520.104-23(b) of the Department of Labor Regulations, the following information is hereby submitted:

Employer's Name: IPSCO Tubulars Inc. d/b/a TMK IPSCO

Employer's Address: 2650 Warrenville Road, Suite 700  
Downers Grove, IL 60515-2074

Employer's Tax ID#: 84-1016860

Declaration: The Employer currently maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Statement: The Employer currently maintains the TMK IPSCO Supplementary Executive Retirement Plan which covers approximately nine (9) employees.

For additional information, please contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lori Roberts", written over a horizontal line.

Lori Roberts  
Vice President and Chief Human  
Resources Officer

**CERTIFIED MAIL™**

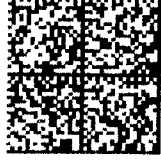


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