



AMERICAN

THE RIGHT WAY

J. M. Cook
Vice President Finance and Treasurer

January 9, 2013

Top Hat Plan Exemption
Employee Benefits Security Administration
US Dept. of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: ACIPCO Non-Qualified Plan

Dear Sir/Madam:

The following statement is intended to satisfy the Department of Labor's reporting and disclosure requirements relating to the ACIPCO Non-Qualified Plan.

1. Employer Information.

American Cast Iron Pipe Company
1501 31st Avenue North
Birmingham, AL 35207
EIN# 63-0008070

2. Top-Hat Statement.

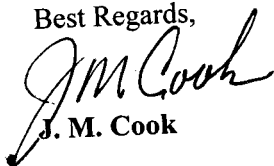
American Cast Iron Pipe Company maintains the plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees as defined by the IRS.

3. Plan Information.

American Cast Iron Pipe Company anticipates that 24 employees will participate in the Plan.

Please feel free to contact me if you have any questions or comments.

Best Regards,


J. M. Cook

jcook@american-usa.com

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F: 205.307.3939

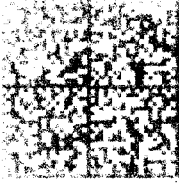
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