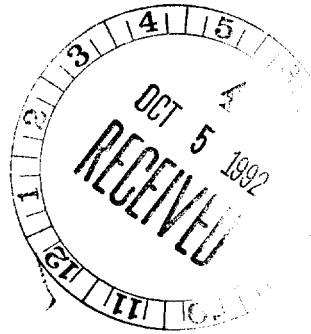


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**FLORIDA STEEL
CORPORATION**

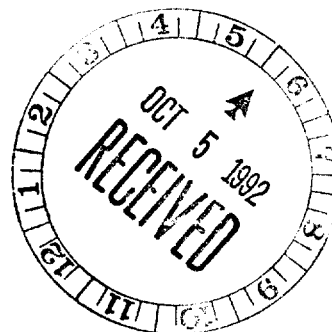
"Steel when you want it"

GENERAL OFFICES

1715 CLEVELAND ST. • P.O. BOX 31328 • TAMPA, FL 33631-1328

September 18, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N5644
U. S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210



RE: "Top Hat" Plan Registration Statement

Florida Steel Corporation offers two unfunded "top hat" pension plans that are maintained on a nonqualified basis to provide supplementary benefits for a select group of management or highly compensated employees.

Florida Steel Corporation formally requests consideration under the Department's amnesty program in filing this statement to gain exemption from the reporting and disclosure requirements of Part 1 of Title 1 of ERISA, including the requirements to file annual return/reports for the two plans described below.

Name of Employer: Florida Steel Corporation
Address: 1715 Cleveland Street
Tampa, FL 33606
Employer Identification No.: 59-0792436

Declarative Statement: The two plans described below are maintained by Florida Steel Corporation primarily for the purpose of providing supplemental benefits for a select group of management or highly compensated employees.

1. Name of Plan: Florida Steel Corporation Supplemental Benefits Plan
Number of employees eligible to participate in the plan: 7
Number of employees actually benefiting under the plan: 7
2. Name of Plan: Florida Steel Corporation Supplemental Benefits Plan II
Number of employees eligible to participate in the plan: 47
Number of employees actually benefiting under the plan: 0

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September 18, 1992
Page Two

A check in the amount of \$1,000 made payable to the U.S. Department of Labor is attached. The payment is made in satisfaction of the "onetime plan statement" filing fee in accordance with the Department's Amnesty Program Guidelines.

Sincerely,

FLORIDA STEEL CORPORATION

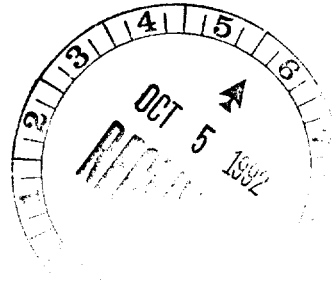


Dan F. Duncan
Director, Benefits

DFD/mh

Att.

cc: U. S. Department of Labor
P. O. Box 75212
Washington, DC 20013-5212

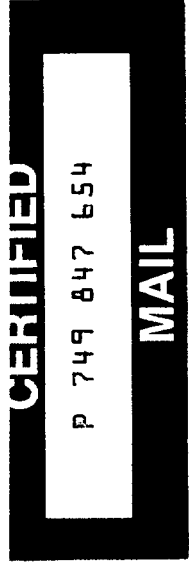


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GENERAL OFFICES

PO. BOX 31328 • TAMPA, FL 33631



RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N5644
U. S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

