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STAINLESS FOUNDRY & ENGINEERING, INC.

5150 North 35th Street ■ Milwaukee, Wisconsin 53209-5303 U.S.A.
Telephone (414) 462-7400 — FAX (414) 462-7303



September 25, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

Dear Sir or Madam:

Enclosed is the alternative reporting and disclosure statement for our Executive's Supplemental Retirement Plan (unqualified).

A search of our records did not determine if this statement was filed. Therefore, in order to take advantage of the amnesty program under the grace period, I have also enclosed our check for the \$1,000 maximum penalty assessment.

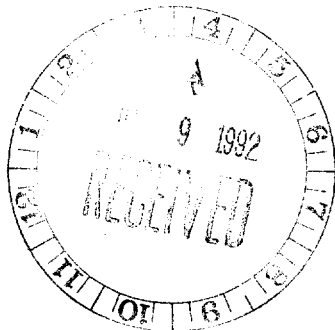
Sincerely,

Harry Kraft
Harry Kraft
Chief Financial Officer

cjc

Encls

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September 25, 1992

Top-Hat Plan Exemption
Pension and Welfare
Benefits Administration
Room N 5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir or Madam:

RE: Alternative Reporting and
Disclosure Statement for
Executive's Supplemental
Retirement Plan (the "Plan")

In compliance with the requirements of the alternative method of reporting and disclosure for unfunded plans for a select group of management or highly compensated employees pursuant to Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, and Department of Labor Regulation, 19 C.F.R. section 2520.104-23, the following information is provided:

Name and Address of Employer:

Stainless Foundry & Engineering, Inc.
5150 North 35th Street
Milwaukee, WI 53209-5303

Employer Identification Number: 39-0866653

Plan Name: Executive's Supplemental Retirement Plan.

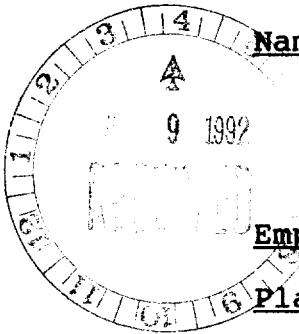
Number of Employees Initially in the Plan: Five (5).

Stainless Foundry & Engineering, Inc. adopted the Plan effective December 20, 1983 for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the Plan document will be provided to the Secretary of Labor upon request.

Very truly yours,

Harry Kraft
Chief Financial Officer

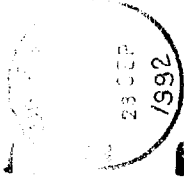
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