

FROST BROWN TODD LLC

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U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFIT DISCLOSURE
02 AUG 21 AM 11:27

August 12, 2002

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

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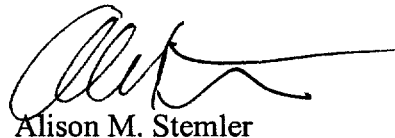
Re: Steel Technologies, Inc. Top Hat Plan Exemption Statement

Dear Sir or Madam:

Enclosed, pursuant to Department of Labor Regulation Section 2520.104-23, is a Top Hat Plan Exemption Statement for Steel Technologies, Inc.

Please call if you have any questions.

Sincerely,



Alison M. Stemler

Enclosure

Copy to: John M. Baumann

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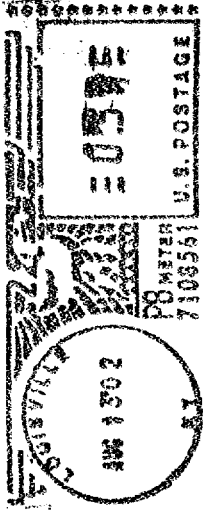
TOP HAT EXEMPTION STATEMENT

1. Employer: Steel Technologies, Inc.
2. Employer Address: 15415 Shelbyville Road
P.O. Box 43339
Louisville, KY 40253-0339
3. Employer Identification Number: 61-0712014
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains one such deferred compensation plan.
6. The plan covers 7 employee(s).
7. Upon request, the Employer will furnish a copy of the plan to the Department of Labor.

To be filed with:

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