



SIMPSON MATERIALS COMPANY

P.O. BOX 68 • VALLEY PARK, MISSOURI 63088
314/225-4944 • 800/274-4944
FAX: 314/225-9025

September 24, 1992

2520032904048

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management of highly compensated employees, specified in Department of Labor Regulations 29 C.F.R. 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Simpson Materials Company

PO Box 68

Valley Park, MO 63088

Employer Identification #: 43-1029443

Simpson Materials Company maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in each plan:

1 Plan covering 15 employees

Dated: September 25, 1992
SIMPSON MATERIALS COMPANY

BY:

Mark T. Simpson
President

