

## ALTERNATIVE COMPLIANCE STATEMENT

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

2520032904829

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

Name and Address of Employer: STOKES STEEL TREATING, INC.  
602 Kelso Street  
Flint, Michigan 48506-4035

Employer Identification Number: 38-1559642

STOKES STEEL TREATING, INC., maintains a plan 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:

Dated: 8/14/98, 1998

WAYNE EDWARD STOKES

STOKES STEEL TREATING, INC.

By: Wayne E. Stokes  
WAYNE EDWARD STOKES  
Its: President

LAW OFFICES

COUZENS, LANSKY, FEALK, ELLIS,  
ROEDER & LAZAR, P.C.

SHELDON A. FEALK  
JACK S. COUZENS, II  
JERRY M. ELLIS  
DONALD M. LANSKY  
BRUCE J. LAZAR  
ALAN C. ROEDER  
RENARD J. KOLASA  
KATHRYN GILSON SUSSMAN  
JEFFREY A. LEVINE  
PHILLIP L. STERNBERG  
MARC L. PREY  
LISA J. WALTERS  
STEPHEN SCAPELLITI

DONALD A. WAGNER  
MICHAEL P. WITZKE  
CYRUS R. KASHEF  
GREGG A. NATHANSON  
DAVID B. DEUTSCH  
MARK S. FRANKEL  
ROGER E. WINKELMAN  
ALISA A. KWANG  
TURKIA A. MULLIN  
MONICA DEMKO MOONS  
LAWRENCE F. SCHILLER  
RAOUL K. MAITRA

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WWW.COUZENS.COM

January 21, 1999

Top Hat Exemption  
Pension Plan Welfare Benefits  
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Washington, D.C. 20210

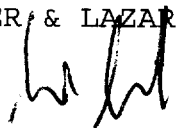
RE: Stokes Steel Treating, Inc.

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of ERISA, we have forwarded to you the enclosed Alternative Compliance Statement.

Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,  
ROEDER & LAZAR, P.C.

  
TURKIA A. MULLIN

TAM/sh  
Enclosure

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