

February 24, 1994


Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D. C. 20001

Madam/Gentleman:

Pursuant to Department of Labor Regulations Section 2520.104-23, this letter is submitted as a Registration Statement advising the Department of the adoption by Alcoa Fujikura Ltd. ("AFL") 105 Westpark Drive, Suite 200, Brentwood, TN 37027 of an employee benefit plan to provide benefits for selected management and highly compensated employees. Presently, there are 28 participants in the plan. The Employer Identification Number for AFL is 25-1483401.

If you have any questions or comments, please do not hesitate to give me a call on 412/553-4230.

Sincerely,


Sue F. Parker
Paralegal