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September 11, 1995

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

VIA CERTIFIED MAIL

Gentlemen:

On behalf of Commercial Metals Company, and in compliance with the requirements of the alternative method of reporting and disclosure under Part 1 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 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: Commercial Metals Company
7800 Stemmons Freeway, 10th Floor
Dallas, Texas 75247

Employer Identification Number: 75-0725338

Commercial Metals Company has adopted a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: Commercial Metals Companies Benefit Restoration Plan
Number of Participants: 73

Yours very truly,



Nancy Wyman Furney

NWF:dg

cc: David M. Sudbury, Esq.

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