

03/27/2003 11:28

March 27, 2003

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520040762369

U.S. Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Ave., N.W., Room N-5644
Washington, D.C. 20210

Re: Advanced Aluminum of Polk County, Inc.

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

The following information is required by the regulation:

1. Employer's name: Advanced Aluminum of Polk County, Inc.
2. Employer's address: 2934 Parkway St.
Lakeland, FL 33811
3. Employer's EIN: 59-3065922
4. Number of Plans: 1
5. Employees covered: One (1)

The corporation is a corporation organized under the laws of the state of Florida. The following key employee has entered into a deferred compensation agreement under which he is paid a share of amounts received by the corporation for services rendered by him prior to termination of employment. There is no funding of this payment.

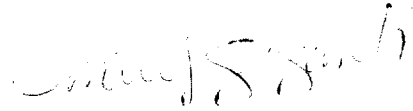
James E. Smith

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A Legal Professional Association

U.S. Department of Labor
Pension and Welfare Benefits Administration
March 27, 2003
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If further information is needed, please contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mary J. Giganti".

Mary J. Giganti

MJG:LP
LP:Z:\A\ABRC\ADV ALUM30320019.001.DOC

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A Legal Professional Association

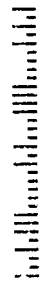
Gemini Tower I, Suite 550
1991 Crocker Road
Cleveland, Ohio 44145

CERTIFIED MAIL



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US DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS
ADMINISTRATION
200 CONSTITUTION AVE NW RM N-5644
WASHINGTON DC 20210