



U.S. DEPT. OF
TBA/PUBLIC DL
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Alro Steel Corporation

3100 E. High Street
P.O. Box 927
Jackson, MI 49204-0927
Tel: (517) 787-5500
Fax: (517) 780-3433
www.alro.com

ISO 9002

August 23, 2000

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

RE: Alro Steel Corporation Phantom Stock Plan

Dear Sir or Madam:

Please be advised that Alro Steel Corporation established a Phantom Stock Plan on May 11, 2000 for a select group of its management/highly compensated employees. The benefits under this deferred compensation plan will be paid as needed solely from the general assets of the company.

Relevant information is as follows:

1. Name and address of employer: Alro Steel Corporation
3100 East High Street
P.O. Box 927
Jackson, Michigan 49204-0927
2. Employer identification number: 38-1300597.
3. Purpose of the Plan: The plan is established and will be maintained primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees. 11/0
4. This is the only such plan so maintained by the company.
5. Initially, ten employees (out of approximately 1,400 employees) will be eligible for the plan.

the Alro Group

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If you have any questions or require additional information, please contact the undersigned at the above address or at (517) 788-3240.

Respectfully submitted,



Steven L. Laten
Chief Financial Officer
Alro Steel Corporation



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