



2520040184745

SWVA, INC. *a subsidiary of*  
**STEEL OF WEST VIRGINIA**

October 10, 1997

Secretary of Labor  
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

Re: SWVA, Inc. Supplemental Executive  
Retirement Plan (the "Plan")

Dear Sir or Madam:

In accordance with the 29 C.F.R. § 2520.104-23 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, as amended ("ERISA"), SWVA, Inc. hereby files the attached Top Hat Plan Registration Statement for the Plan.

Very truly yours,

Mark G. Meikle  
VP & CFO

11:44

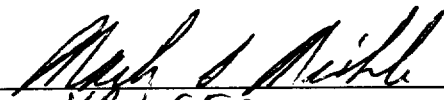


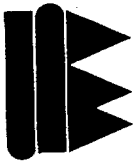
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**STEEL OF WEST VIRGINIA**

**TOP HAT REGISTRATION STATEMENT**  
**Pursuant to 29 C.F.R. § 2520.104-23**

1. Name of Employer: SWVA, Inc.
2. Address of Employer: 17th Street and 2nd Avenue  
Huntington, West Virginia 25726
3. Employer ID Number: 55-0621605
4. Top Hat Plana: SWVA, Inc.  
Supplemental Executive Retirement Plan
5. Number of Employees Covered by Plan: The SWVA, Inc. Supplemental Executive Retirement Plan currently covers two (2) employees.
6. SWVA, Inc. maintains the above named top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. SWVA, Inc. currently maintains no other top hat plan.

SWVA, INC.

By:   
Title: VP & CFO



STEEL OF WEST VIRGINIA, INC.  
HUNTINGTON, WEST VIRGINIA 25726-2547

Fold at line over top of envelope to  
the right of the return address

**CERTIFIED**

P 082 244 886

**MAIL**

SECRETARY OF LABOR  
TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS ADMIN.  
ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE N.W.  
WASHINGTON D.C. 20210

