

RIGIDIZED METALS CORPORATION

658 Ohio Street
Buffalo, New York 14203
Telephone: (716) 849-4760

March 27, 2000

CERTIFIED MAIL - #Z 425 558 121
RETURN RECEIPT REQUESTED

2520042390523

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

Ladies and Gentlemen:

This letter constitutes a statement filed in accordance with 29 CFR 2520.104-23(b) by Rigidized Metals Corporation ("Rigidized" or the "Corporation"). The employer identification number of Rigidized is 16-0608764. Rigidized's business address is 658 Ohio Street, Buffalo, New York 14203.

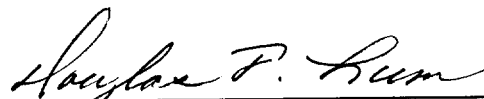
Effective as of January 1, 2000, Rigidized entered into a supplemental retirement agreement with a former Chief Executive Officer of the Corporation who is also a shareholder of the Corporation. While we do not believe that this arrangement constitutes an "employee benefit plan" under Section 3(3) of the Employee Retirement Income Security Act of 1974, as amended, we are making this filing for the arrangement on a protective basis as an unfunded plan of deferred compensation maintained by Rigidized for a select group of management or highly compensated employees consisting of one employee, without prejudice to our legal position that such arrangement is not an "employee benefit plan".

Rigidized previously entered into a separate deferred compensation agreement with the same former officer for which a protective top-hat filing was made in 1992.

Rigidized also entered into a deferred compensation agreement with another former key employee and shareholder for which a protective top-hat filing was made in 1996.

Should you have any questions concerning this filing, please contact our legal counsel, Samuel J. Palisano of Jaeckle Fleischmann & Mugel, LLP, 800 Fleet Bank Building, Buffalo, New York 14202 at (716) 843-3879.

Very truly yours,



Douglas F. Lum

Vice President - Finance and Treasurer



RIGIDIZED® METALS CORP.
658 OHIO STREET
BUFFALO, NY 14203-3185

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