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OUR FILE NUMBER

00-1262

BRUCE E. BELL

January 5, 2000

VIA CERTIFIED MAIL

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

Re: American Industrial Company

Dear Sir/Madam:

This statement is being filed pursuant to DOL Reg. Section 2520.104-23(b). Please be advised as follows:

1. An employee pension benefit plan has been adopted primarily for the purpose of providing deferred compensation for a select group of highly compensated employees for which benefits are provided from the general assets of the employer.

2. The name, address and employer identification number of the Plan's sponsor are as follows:

American Industrial Company
1080 Tri-State Parkway
Gurnee, Illinois 60031
FEIN: 36-3143365

3. The Plan's sponsor maintains only one plan and there is one employee that participates in this Plan.

Very truly yours,

SCHOENBERG, FISHER, NEWMAN
& ROSENBERG, LTD.



Bruce E. Bell

BEB:dr

cc: Ginette Dunn

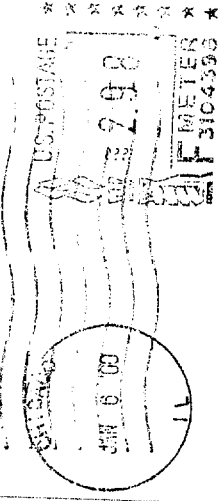
David L. Dunn

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CHICAGO IL 606
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Pension and Welfare Benefits
Administration
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