

2520042392444

January 28, 1998

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

RE: Top Hat Notice

Dear Sir or Madam:

In compliance with Department of Labor regulations Section 2520.104-23, the following employer files this statement as an alternative method of compliance for plans (1) which are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and (2) for which benefits are paid as needed solely from the general assets of the employer.

Name of Employer: Roll Forming Corporation (RFC)

Address: P.O. Box 369, Industrial Park, Shelbyville, KY 40066-0369

Employer ID#: 610411 479

RFC maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one such plan which is effective January 1, 1998. There are 6 employees in the Roll Forming Corporation Phantom Stock Plan.

Sincerely,

ROLL FORMING CORPORATION

By: *Barlow W. Brook*

Title: *President*



Roll Forming Corporation
P.O. Box 369, Industrial Park
Shelbyville, Kentucky 40066-0369

Phone (502) 633-4435
FAX (502) 633-5824

February 2, 1998

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

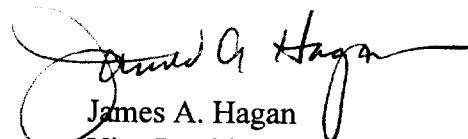
Gentlemen:

Subject: Top Hat Notice

Please find attached the subject notice required for Roll Forming Corporation's Phantom Stock Plan.

If questions arise, do not hesitate to call.

Sincerely,


James A. Hagan
Vice President and Treasurer

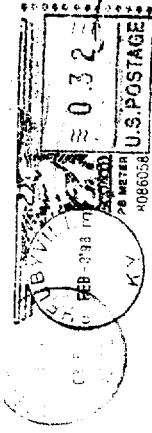
JAH:pbb
Enclosure

cc: Ivan J. Schell

02/02/98 11:11 AM



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Shelbyville, Kentucky 40066-0369



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