

2520042393900

**SANDMEYER  
STEEL COMPANY**

ONE SANDMEYER LANE • PHILADELPHIA, PA 19116-3598 • 215-464-7100

RONALD P. SANDMEYER, JR.  
PRESIDENT AND  
CHIEF EXECUTIVE OFFICER

June 8, 1999

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

**Certified Mail**  
**Return Receipt Requested**

6/11

Gentlemen:

In accordance with 29 CFR 2520.104-23, we hereby provide you with the information set forth below. This letter serves to supplement our previous letters to you dated November 3, 1994, and February 27, 1998.

**Name and Address of Employer:**

Sandmeyer Steel Company  
10001 Sandmeyer Lane  
Philadelphia, PA 19116-3598

**Employer's Taxpayer Identification Number:**

23-1527381

The Employer sponsors the following benefit plans which have the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.


Top-Hat Plan Exemption  
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<u>Plan</u>	<u>Number of Employees</u>
Sandmeyer Steel Company Supplemental Pension Plan for Carmela J. Verburt	1
Sandmeyer Steel Company Supplemental Pension Plan for Robert F. Giles	1
Sandmeyer Steel Company Equity Participation Plan	5
Sandmeyer Steel Company Employment Agreement for Ronald P. Sandmeyer	1
Sandmeyer Steel Company Agreement and Release for Paul L. von Zech	1
Sandmeyer Steel Company Agreement and Release for Robert G. Sandmeyer	1

If you have any questions about this matter, please contact the undersigned.

Sincerely,

**SANDMEYER STEEL COMPANY**



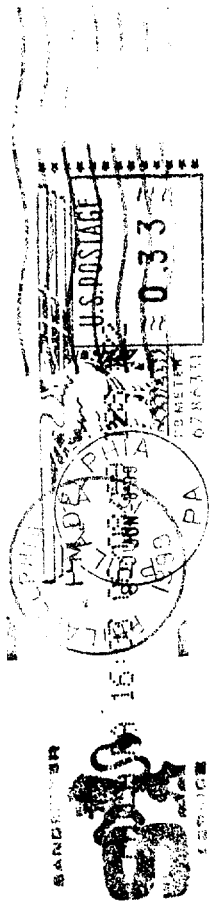
Ronald P. Sandmeyer, Jr.  
President and Chief Executive Officer

amp

cc: Gregory J. Fox, Esquire  
Edward F. Kicak

RPS JR  
**SANDMEYER  
STEEL COMPANY**

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