

Alison M. Stemler

July 1, 1999

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32nd Floor
Louisville, KY 40202-3363
(502) 589-5400
Facsimile (502) 581-1087
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Lexington Office
2700 Lexington Financial Center
Lexington, KY 40507-1749
(606) 231-0000
Facsimile (606) 231-0011

Re: Atlas Metal Products Top Hat Plan
Exemption Statement

Northern Kentucky Office
50 East RiverCenter Boulevard
Suite 1500
Covington, KY 41011
(606) 431-5550
Facsimile (606) 431-2191

Dear Sir or Madam:

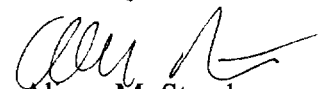
Enclosed, pursuant to Department of Labor Regulation Section 2420.104-23, is a Top Hat Plan Exemption Statement for the Atlas Performance Incentive Plan.

Please call if you have any questions.

Indiana Office
120 West Spring Street, Suite 400
New Albany, IN 47150
(812) 948-2800
Facsimile (812) 948-7994

Sincerely,

Nashville Office
315 Deaderick Street, Suite 2222
Nashville, TN 37238
(615) 770-4100
Facsimile (615) 770-4108


Alison M. Stemler

Enclosure

Copy to J. Andrew Keith

TOP HAT EXEMPTION STATEMENT

1. Employer: **Atlas Metal Products Co., Inc.**
2. Employer Address: **P. O. Box 19139
6021 Fern Valley Road
Louisville, KY 40210**
3. Employer Identification Number: **61-0727147**
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains one such deferred compensation plan.
6. The plan covers seven employee(s).
7. Upon request, the Employer will furnish a copy of the plan to the Department of Labor.

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To be filed with:

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Pension and Welfare Benefits Administration
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U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

