

2520043385219

ISCAR METALS, INC.

Tel: (817) 258-3200 Fax: (817) 258-3221



300 Westway Place
Arlington, TX 76018

www.iscarmetals.com

January 28, 2005

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

RE: Top Hat Plan Notification

Ladies and Gentlemen:

The following information is provided in compliance with the Department of Labor regulations promulgated at §2520.104-23 under the Employee Retirement Income Security Act of 1974, as amended:

Name of Employer:	Iscar Metals, Inc.
Address of Employer:	300 Westway Place Arlington, Texas 76018
Employer EIN:	11-2129228
Declaration:	The Employer maintains a plan primarily for the purpose of providing deferred compensation for a management level, highly compensated employee.
Number of Plans:	One (1)
Number of Employees Participating:	Four (4)
Name of Plan:	Iscar Metals, Inc. Nonqualified Retirement Income Plan

Additional information concerning the plan, including a copy of the plan document, is available from the plan sponsor.

Sincerely,

A handwritten signature in black ink, appearing to read "Reggie L. Lowder".

Reggie L. Lowder, Treasurer

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Member IMC Group
ISCAR METALS, INC.
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Arlington, TX 76018

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IMC

ISCAR METALWORKING COMPANIES