

BERKOWITZ, LEFKOVITS, ISOM & KUSHNER

A PROFESSIONAL CORPORATION

**1600 SOUTHTRUST TOWER
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December 14, 1992ARNOLD K. LEFKOVITS
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(1907-1985)* ADMITTED IN THE DISTRICT
OF COLUMBIA, MASSACHUSETTS
& LOUISIANA ONLYPension and Welfare Benefits Administration
U. S. Department of Labor
Post Office Box 75212
Washington, D.C. 20013-5212

Gentlemen:

In accordance with the Department's notice published in the Federal Register (S7FR33019), enclosed please find:

- (1) the statement required by Labor Regulation 2520.104-23 with respect to the "top hat plan(s)" maintained by our client Hanna Steel Corporation; and
- (2) a check in the amount of \$1,000 representing the civil penalty required by the Department's notice.

Sincerely,



D. J. Simonetti

DJS/cw
Enclosures
cc: Pete M. Hanna (w/encl.)

16,679

**PLAN ADMINISTRATOR'S STATEMENT
FOR ALTERNATIVE METHOD OF COMPLIANCE
UNDER REGULATION §2520.104-23**

1. **NAME AND ADDRESS OF EMPLOYER.** The name and address of the employer is:

Hanna Steel Corporation
Post Office Box 558
Fairfield, ~~Alabama~~ 35064

2. **EMPLOYER IDENTIFICATION NUMBER.** The employer identification number assigned to the employer by the Internal Revenue Service is 63-0353411.

3. **DECLARATION.** The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. **NUMBER OF PLANS AND EMPLOYEES.** The employer maintains three (3) such plans which cover three (3) employees. Each such plan consists of a deferred compensation agreement between the employer and one employee.

Dated: DECEMBER 10, 1992

HANNA STEEL CORPORATION

By: _____

Name: PETE M. HANNA

Title: CEO

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