



June 1, 2005

Top Hat Plan Exemptions
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

2520052093157

Re: **NEW MATHER METALS, INC. SUPPLEMENTAL RETIREMENT PLAN**

Gentlemen:

Pursuant to Department of Labor Regulation section 2520.104-23, we hereby advise you of the adoption of a non-qualified deferred compensation plan by New Mather, Metals, Inc. for a select group of its management or highly compensated employees.

As required by Regulation section 2520.104-23, the following information is provided:

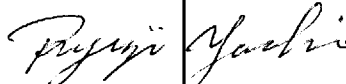
1. *Name and Address of Employer:* New Mather Metals, Inc.
5270 N. Detroit Avenue
Toledo, Ohio 43612
2. *Employer ID No.:* 34-1561820
3. *Name of Plan:* New Mather Metals, Inc. Supplemental Retirement Plan
(1 participant), a non-qualified, unfunded deferred
compensation plan for a select group of management or
highly compensated employees.

Upon request, New Mather Metals, Inc. will provide the Department of Labor with a copy of the Deferred Compensation Plan.

We understand that by filing this statement, New Mather Metals, Inc. will be deemed to have satisfied the reporting and disclosure provisions of Title I of ERISA with respect to the Deferred Compensation Plan.

Please date-stamp and return the enclosed additional copy of this letter to the undersigned in the enclosed self-addressed, stamped envelope. Should you need any additional information regarding this matter, please contact Susan D. McClay, Esquire, Shumaker, Loop & Kendrick, LLP, 1000 Jackson Street, Toledo, Ohio 43624.

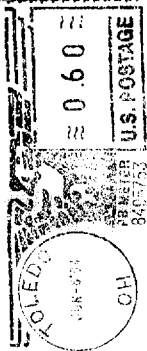
Yours truly,


Ryuji Yashiro, President

GA/sdm
Enclosure

cc: Ms. Amy Webber
Susan D. McClay, Esquire

First Class Mail



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