

ENVIROSOURCE

Donna L. Robbins
Benefits Manager

CERTIFIED MAIL

March 7, 1995

Top Hat 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: EnviroSource, Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

You are hereby notified that EnviroSource, Inc. maintains a certain plan primarily for a select group of management or highly compensated employees. We report the following information in order to fulfill the disclosure requirements for such plan pursuant to Department of Labor Regulations §2520.104-23:

1. Employer Name and Address:
EnviroSource, Inc.
5 High Ridge Park
Stamford, CT 06904
2. Employer Identification Number: 34-0617390
3. Number of Plans: 1
4. Number of Employees in the Plan: 6

Very truly yours,



Donna L. Robbins