

2520060620990

David Zalesne, President
Direct Dial: 803-251-7565
E-Mail: david.zalesne@owensteel.com

E.

05 DEC 27 PM 12: 56



December 15, 2005

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

Re: **29 C.F.R. Section 2520.104-23**
Alternative Reporting and Disclosure Statement for
Pension Plans for Certain Selected Employees

Ladies and Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the above Regulation, the following information is provided by the undersigned employer:

Name and address of Employer: Owen Steel Company Inc.

Employer Tax Identification No.: 52-2359492

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

Number of Plans: 1

Participants in Plan: 7

David Zalesne

By *[Signature]*
Plan Administrator



Owen Steel Company Inc., 727 Mauney Drive, Columbia, SC 29201
Telephone: (803) 251-7680 Fax: (803) 251-7613

www.owensteel.com



DK



OWEN STEEL COMPANY, INC.

727 Mauney Drive
Columbia, SC 29201



Top Hat Plan
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20037

10/11/04 10:41 AM