



U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT SECURITY
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ELG HANIEL METALS CORP.
369 River Road
McKeesport, PA 15132
(412) 672-9200
Fax: (412) 672-3236

February 8, 2006

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

Dear Sir:

Elg Haniel Metals Corp. maintains the following unfunded top-hat plan(s) providing deferred compensation to a select group of management or highly compensated employees.

Employer's Name and Address:

Elg Haniel Metals Corp.
369 River Road
McKeesport, PA 15132

Employer Identification Number:

13-3248083

Name of Plan:

Supplemental Retirement and Deferred Compensation Plan

Number of Participants:

35

Yours truly,

ELG HANIEL METALS CORP

David Reichenecker
Treasurer and Secretary