

2520090770103



**MARUBENI-ITOCHU
STEEL AMERICA INC.**

655 Third Avenue, Suite 700
New York, NY 10017-9124

Tel 212-542-8484
Fax 212-542-8495

000016 AM 8:50

Top Hat Plan Exemption
U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

Dear Sir:

MISA maintains the following unfunded plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

Employer's Name and Address: MISA
655 Third Ave, Suite 700
New York, NY 10017

Employer Identification Number: 13-4185896

Name of Plan
Supplemental Executive Retirement Plan

Number of Participants
43

Sincerely,

A handwritten signature in black ink, appearing to read "Hugh Thatcher", followed by the date "10/9/08".

Hugh Thatcher
Vice President, Human Resources and
General Affairs

From: Origin ID: OGSA (191)726-7684
 Sabine Ronelus
 MARUBENI-ITOCHU
 655 Third Avenue, Suite 700

New York, NY 10017



CLS000108/2/24

Ship Date: 15OCT08
 ActWgt: 1 LB
 CAD: 100052654/INET8091
 Account#: S *****

Delivery Address Bar Code



Ref #
 Invoice #
 PO #
 Dept #

SHIP TO: 866-444-3272

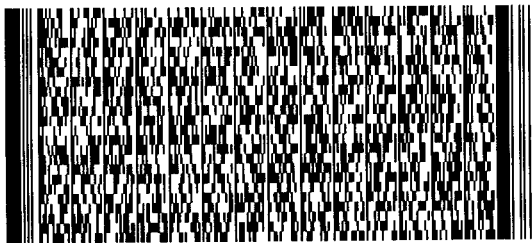
BILL SENDER

**Employee Benefits Security Admin
 U.S. Department of Labor
 200 CONSTITUTION AVE NW # N-1513
 TOP HAT PLAN EXEMPTION
 WASHINGTON, DC 202100001**

THU - 16OCT A2

TRK# 7901 1132 9781
 0201

PRIORITY OVERNIGHT

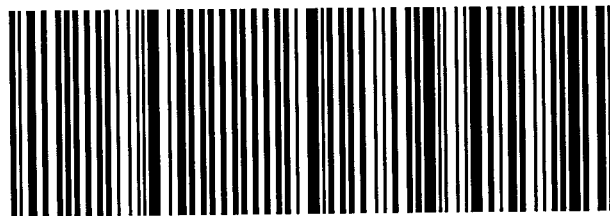


20210

DC-US

DCA

ZD TSGA



After printing this label:

1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.