

JOHNSTON, ALLISON & HORD, P.A.

ATTORNEYS

1065 EAST MOREHEAD STREET
CHARLOTTE, NORTH CAROLINA 28204
704-332-1181EBSA/PUBLIC DISCLOSURE
2010 SEP -8 AM 8:16

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 CHARLOTTE, NC 28236

FACSIMILE
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August 31, 2010

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

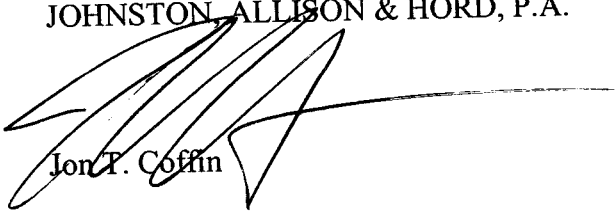
RE: AMS Specialty Steel, Inc. Alternate Reporting for Deferred Compensation
 Plan

To Whom it May Concern:

This firm represents AMS Specialty Steel, Inc. Please find enclosed the Alternate Filing Statement, which is being filed with the Department of Labor within 120 days of the Plan's effective date, pursuant to Department of Labor Regulation, Section 2520.104-23. If you require any further information, please do not hesitate to let us know. Thank you.

Sincerely,

JOHNSTON, ALLISON & HORD, P.A.


 Jon T. Coffin

JTC/ll

Enclosure

AMS SPECIALTY STEEL, INC.

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR NONQUALIFIED DEFERRED COMPENSATION PLANS
FOR A SELECT GROUP OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: AMS Specialty Steel, Inc.
3304 Collins Road
P. O. Box 1021
Waxhaw, NC 28173


Employer Identification Number: 33-0928396

AMS Specialty Steel, Inc. maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each Plan: One Plan covering one employee

Dated July 30, 2010

AMS SPECIALTY STEEL, INC.

By: 
Print Name: BARBARA ANDERSON
Title: PRESIDENT

JOHNSTON, ALLISON & HORD, P.A.

ATTORNEYS

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U.S. Department of Labor
200 Constitution Avenue Northwest
Washington, DC 20210

