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January 12, 1996

Reply to Greenville Office
Direct Dial: 240-3292

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

2520032031565

Re: Synalloy Corporation - Top Hat Plan Statement
Filing Requirement under DOL Regulation § 2520.104-
23(b)(1)

Dear Madam or Sir:

Please find enclosed for filing the above-referenced statement regarding a "top hat" plan of Synalloy Corporation.

Upon receipt of this letter and its contents, please acknowledge receipt by signing the bottom of the enclosed copy of this letter and return the same to me in the enclosed self-addressed stamped envelope. Thank you.

Yours very truly,

HAYNSWORTH, MARION, MCKAY & GUÉRARD,



Arthur F. McLean, III

AFM:afm
Enclosures

ACKNOWLEDGED:

96 JAN 18 P11 1:52
DOL-PWBA
PUBLIC DISCLOSURE

Synalloy Corporation

Top Hat Plan Statement

Filed Pursuant to DOL Regulation § 2520.104-23(b)(1)

Employer Name and Address:

**Synalloy Corporation
2155 West Croft Circle
Spartanburg, South Carolina 29302**

Employer Identification Number:

57-0426694

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

There is one such plan and it was created within 120 days prior to the filing of this statement, and it benefits one employee.