

DEPARTMENT OF LABOR NOTIFICATION
Alternative ERISA Reporting and Disclosure Method

To: 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

In compliance with the requirements of the alternative reporting and disclosure under Part 1 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 Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the Plan Administrator:

Name and Address of the Employer: SOUTHERN METAL PRODUCTS, INC.
5516 POPLAR PARK BLVD
LOUISVILLE, Ky 40228

Employer Identification Number: 61-0969949

SOUTHERN METAL PRODUCTS maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
(Name of Employer)

Number of Plans: 2

Number of Participants covered in each plan as of the date of this filing:
2

Dated: February 14, 1997

SOUTHERN METAL PRODUCTS, INC.
(Name of Employer)

Signed by: [Signature]
(Plan Administrator)

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