



SUPERIOR

METAL PRODUCTS
1005 WEST GRAND AVENUE
LIMA, OHIO 45801
419/228-1145

March 27, 1997

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

Re: Nonqualified Deferred Compensation Plan Registration Statement

Dear Sir/Madam:

This is to provide the information required by ERISA Regulation 2520.104-23 regarding nonqualified compensation arrangements for a select group of management level or highly compensated employees.

Employers Name:	Superior Metal Products, Inc.
Address:	1005 West Grand Avenue Lima, Ohio 45801
Employer ID Number:	34-4476715
Plan Name:	Superior Metal Products, Inc. Deferred Savings and Performance Share Plan

The employer maintains the above nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management executives or highly compensated employees. There is currently one individual eligible for this Plan. The employer maintains no other nonqualified deferred compensation plans.

If you need any further information, please contact me at (419) 221-4885.

Sincerely,

Cynthia J. Hayes
Vice President-Human Resources

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SUPERIOR

METAL PRODUCTS
DIVISION OF AMERICAN TRIM, L.L.C.
1005 WEST GRAND AVENUE
LIMA, OHIO 45801
419/228-1145
FAX 419/221-4850

March 27, 1997

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

Re: Nonqualified Deferred Compensation Plan Registration Statement

Dear Sir/Madam:

This is to provide the information required by ERISA Regulation 2520.104-23 regarding nonqualified compensation arrangements for a select group of management level or highly compensated employees.

Employers Name: American Trim, L.L.C.
Address: 1005 West Grand Avenue
Lima, Ohio 45801
Employer ID Number: 34-1819440
Plan Name: American Trim, L.L.C. Deferred Savings and
Performance Share Plan

The employer maintains the above nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management executives or highly compensated employees. There are currently 16 individuals eligible for this Plan. The employer maintains no other nonqualified deferred compensation plans.

If you need any further information, please contact me at (419) 221-4885.

Sincerely,

Cynthia J. Hayes
Vice President-Human Resources