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Attorneys at Law

June 20, 2017

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

2520171950049

2017 JUN 26 11:19 AM
FBI - BIRMINGHAM

RE: Adrian Steel Company Phantom Equity Plan

Dear Sir/Madam:

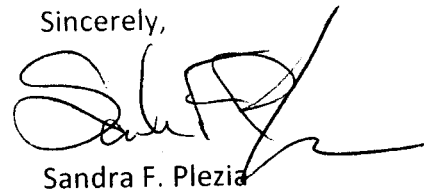
Please be advised that the Adrian Steel Company Phantom Equity Plan (the "Plan"); is an unfunded, deferred compensation plan established for a select group of management or highly compensated employees (i.e. a "top-hat" plan). The Plan was established by Adrian Steel Company, the Plan Sponsor and Plan Administrator, effective June 1, 2017. Eligible employees include a select group of management or highly compensated employees within the Adrian Steel Company controlled group. Three (3) employees currently are eligible for the Plan. Neither Adrian Steel Company, nor any member of its controlled group, maintains any other top-hat plan.

The Plan Sponsor and Plan Administrator is:

Adrian Steel Company
906 James Street
Adrian, Michigan 49221-3914
38-1433101

Please contact me if you require any additional information regarding the Plan.

Sincerely,



Sandra F. Plezia

SFP/sjc

cc: Donald A. DeLong

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