

Morgan Lewis

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September 10, 2019

BY CERTIFIED MAIL RETURN RECEIPT REQUESTED

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

2520192690048

Re: *Alternative Method of Compliance with Reporting and Disclosure Requirements Pursuant to Section 2520.104-23 of the Department of Labor Regulations*

Dear Sir or Madam:

On behalf of Alton Steel, Inc., we are hereby submitting the following information with respect to its top-hat plan, pursuant to DOL Regulation Section 2520.104-23:

I. EMPLOYER NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER:

Alton Steel, Inc.
5 Cut Street
Alton, IL 62002

Taxpayer Identification Number: 37-1414820

II. STATEMENT AS TO PLAN:

Alton Steel, Inc. maintains, at the above address, the Alton Steel, Inc. Management Incentive Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the company's success is largely dependent. The number of employees participating in the Plan is four (4).

III. ERISA COMPLIANCE:

The company is making this filing with respect to the Plan solely as a protective measure in the unlikely event that the Plan would be determined at some point to be an employee benefit plan as defined in section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the company that the Plan is an employee

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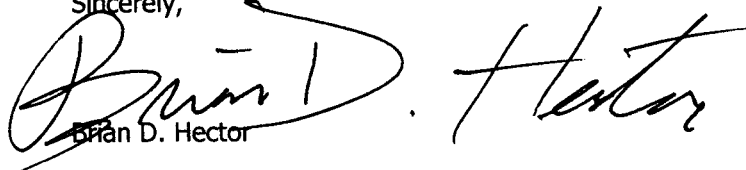
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benefit plan subject to ERISA for any purpose.

IV. COPY OF PLAN:

A copy of the Plan will be provided to the Department of Labor upon request.

Sincerely,


Brian D. Hector

BH/JR:nol

c: Mr. Jeffrey Dorries

Morgan Lewis

1717 Main Street
Suite 3200
Dallas, TX 75201-7347
United States

OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
CERTIFIED MAIL



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