

# Taft/

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February 10, 2020

## CERTIFIED MAIL

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

2520200500067

Re: Informational Filing Under DOL. Reg. Section 2520.104-23

Dear Sir/Madam:

Scott Steel, LLC (the "Plan Sponsor"), in compliance with Section 104(a) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and DOL Reg. Section 2520.104-23, hereby files this Alternative Reporting and Disclosure Compliance Statement. The Plan Sponsor hereby provides the following information to comply with the reporting and disclosure requirements under DOL Reg. Section 2520.104-23(b)(1):

Plan Sponsor Name and Address: Scott Steel LLC  
125 Clark Avenue, Suite A  
Piqua, OH 45356

Employer Identification Number: 26-2885325

Plan Name: Key Employee Bonus/Grant Agreement

Number of Top Hat Plans: The Plan Sponsor maintains one (1) Deferred Compensation Agreement which is the only plan maintained by the Plan Sponsor primarily for the purpose of providing deferred compensation for this select group of management or highly compensated employees.

The Plan Sponsor entered into the Deferred Compensation Agreement effective as of January 15, 2020.

Number of Employees  
Participating in the Plan:

The Deferred Compensation Agreement covers one (1) employee of the Plan Sponsor.

Top Hat Statement:

The Plan Sponsor maintains the Deferred Compensation Agreement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Plan Sponsor.

The Plan Sponsor hereby represents that it will provide the documents for the above-referenced plan to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA and DOL Reg. Section 2520.104-23(b)(2).

The Plan Sponsor respectfully requests that the Department of Labor accept this letter as satisfying its reporting and disclosure obligations under Part 1 of Title I of ERISA for the Deferred Compensation Agreement.

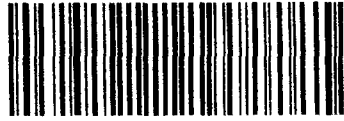
Sincerely,

  
Jeffrey A. Mullins

JAM:pf

Jeffrey A. Mullins  
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**CERTIFIED MAIL**



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