

INDUSTRIAL STEEL TREATING COMPANY
613 CARROLL
JACKSON, MICHIGAN 49202

March 20, 1997

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

Dear Sir/Madam:

Re: Industrial Steel Treating Company-Tyslenko 1996 Deferred Compensation Agreement

Pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. §2520.104-23, you are hereby notified that the employer named in Item (1) below maintains a plan (as identified in Item [2] below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the number of participants in each plan as of the date of this letter.

- Item (1): Industrial Steel Treating Company, 613 Carroll, Jackson, Michigan 49202; EIN: 38-1330534
(NAME, ADDRESS AND EMPLOYER IDENTIFICATION NUMBER [EIN] OF EMPLOYER MAINTAINING PLAN)
- Item (2): Industrial Steel Treating Company - Tyslenko 1996 Deferred Compensation Agreement
(NAME OF PLAN TO WHICH THIS NOTIFICATION APPLIES)
- Item (3): One
(NUMBER OF PARTICIPANTS IN PLAN TO WHICH THIS NOTIFICATION APPLIES)

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Very truly yours,

INDUSTRIAL STEEL TREATING COMPANY,
Plan Administrator

By: Bernard H. Levy
Bernard H. Levy, President

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