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August 29, 1996

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

2 plans
3 participants

Subject: **The American Tank and Fabricating Company**
Supplemental Executive Retirement Benefit Plan "A"
EIN: 34-0066610

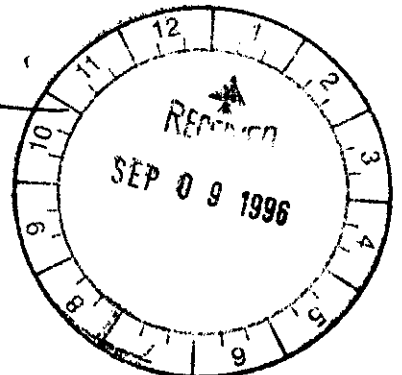
12314 *Elmwood Ave*
44111

Gentlemen:

This statement is filed with you in compliance with Section 2520.104.23 of Title 29 of the Code of Federal Regulations on behalf of The American Tank and Fabricating Company. It is hereby declared that The American Tank and Fabricating Company established the above-captioned unfunded nonqualified plan for the benefit of certain executives who are a part of a select group of management or highly compensated employees. The Plan was established effective August 31, 1996, as an unfunded deferred compensation program with at least two participants. More executives and additional programs may become covered by the Plan in the future.

Very truly yours,

Carol F. Dakin
Carol F. Dakin



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200 Constitution Avenue N.W.
Washington, D.C. 20210

Subject: The American Tank and Fabricating Company
Supplemental Executive Retirement Benefit Plan "B"
EIN: 34-0066610

Gentlemen:

This statement is filed with you in compliance with Section 2520.104.23 of Title 29 of the Code of Federal Regulations on behalf of The American Tank and Fabricating Company. It is hereby declared that The American Tank and Fabricating Company established the above-captioned unfunded nonqualified plan for the benefit of certain executives who are a part of a select group of management or highly compensated employees. The Plan was established effective August 31, 1996, as an unfunded deferred compensation program with at least one participant. More executives and additional programs may become covered by the Plan in the future.

Very truly yours,


Carol F. Dakin

