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HODGSON RUSS
ANDREWS
WOODS &
GOODYEAR^{LLP}
ATTORNEYS AT LAW

Daniel R. Sharpe
Partner
DIRECT 716-848-1402

1800 One M&T Plaza
Buffalo, NY 14203-2391
716-856-4000
FAX: 716-849-0349 M&T
FAX: 716-852-5185 GUARANTY

Albany
Boca Raton
Buffalo
New York
Rochester
Mississauga
(Toronto)

December 10, 1996

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

Dear Sir or Madam:

Re: Supplemental Executive Retirement Plans
and Split Dollar Agreements

Pursuant to Department of Labor Regulation Section 2520.104-23, this statement is filed with respect to the above plans, consisting of seven separate supplemental executive retirement plans, three related trust agreements and four separate split dollar life insurance agreements, for purposes of satisfaction of the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Outokumpu American Brass, Inc. maintains these arrangements (collectively referred to as the "Plans"), as unfunded deferred compensation plans for a select group of management or highly compensated employees. The following information is included as a part of this statement:

1. The name and address of the employer is:

Outokumpu American Brass, Inc.
70 Sayre St., P.O. Box 981
Buffalo, New York 14240

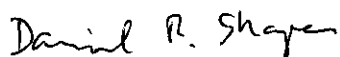
2. The employer's identification number (EIN) assigned by the IRS is: 84-1148681.

Top Hat Plan Exemption
U.S. Department of Labor
December 10, 1996
Page 2

3. The employer maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 7 employees covered under the Plans. Each separate plan, agreement or trust covers only one employee. This coverage information is accurate as of December 1, 1996 and the number of employees covered after that date may change.
4. The Plans are effective in 1996 and were executed within 120 days of the date of this letter. A copy of the Plan documents are available upon request as required under Section 104(a)(1) of ERISA.

This statement is respectfully submitted on behalf of the employer and the administrator of the Plan by me as their attorney.

Sincerely,



Daniel R. Sharpe

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Copy to: Martin A. Kroll
Joan E. Murray