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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, Northwest
Washington, DC 20210

Gentlemen:

The following statement is filed pursuant to the recording and disclosure provisions of Part 1 of Title I of ERISA:

- (1) Name and address of Employer is:

Southeast Fabricators, Inc.
P.O. Box 1236
Tuscaloosa, AL 35403

- (2) The Employer Identification Number for the Employer is 63-0739543.

(3) The Employer maintains one plan for the purpose of providing deferred compensation for a member of a select group of management and highly-compensated employees, namely, Joe T. Case, Sr.

- (4) There is only one such plan and only one participant in such plan.

SOUTHEAST FABRICATORS, INC.
Plan Administrator

By: 
Its President