

2520043380814

KEELER IRON WORKS, INC.

STATEMENT PURSUANT TO DOL REG. § 2520.104-23

This statement is made and filed pursuant to DOL Reg. § 2520.104-23 as an alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA.

Employer Name, Address and EIN:

Keeler Iron Works, Inc.
1969 Harbor Avenue
Memphis, TN 38113

EIN: 62-0994918

The employer has established and maintains a plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees.

The number of such plans is 1.

The number of employees in such plan is 1.

Dated: _____

4/21/04

KEELER IRON WORKS, INC.

By: _____

Clay R. Keeler
Clay R. Keeler, President

MARTIN, TATE, MORROW & MARSTON, P.C.

ATTORNEYS AND COUNSELORS

SUITE 1100

THE FALLS BUILDING

22 NORTH FRONT STREET

MEMPHIS, TENNESSEE 38103-1182

(901) 522-9000

FAX (901) 527-3746

April 26, 2004

JOHN D. MARTIN, JR. (1910-1984)

GEORGE E. MORROW (1922-1982)

CLARE SHIELDS (1951-1997)

EAST MEMPHIS OFFICE

SUITE 340

6000 POPLAR AVENUE

MEMPHIS, TENNESSEE 38119-3972

(901) 767-5063

OF COUNSEL IN ARKANSAS

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AS A CIVIL TRIAL SPECIALIST

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

Re: Keeler Iron Works, Inc.

Dear Sir or Madam:

Enclosed is the statement pursuant to DOL Reg. § 2520.104-23 which is filed on behalf of the above referenced employer. The deferred compensation plan was adopted on April 16, 2004.

Very truly yours,


Jeffrey E. Thompson

JET/ac

Enclosure

cc: Mr. Clay R. Keeler (w/o enclosure)

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MARTIN, TATE, MORROW & MARSTON, P.C.

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