

2520005097319

BENNETT STEEL FAB, INC.

Sapulpa, Oklahoma

March 1, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
NO: 7001 2510 0005 0249 6091

Re: Top Hat Plan Exemption Statement

Ladies and Gentlemen:

This Statement is being filed pursuant to DOL Reg. § 2520.104-23. Please be advised that:

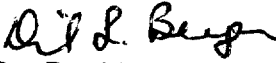
1. The name and address of the employer is:

Bennett Steel Fab, Inc.
2210 N. Industrial Road
Sapulpa, Oklahoma 74066
2. The Employer Identification Number of the employer assigned by the Internal Revenue Service is 73-1220528.
3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of such plans is one (1).
5. The number of employees in such plan is one (1).

DATED this 1st day of March, 2005.

Very truly yours,

Bennett Steel Fab, Inc.


By: David Beyer
Title: Controller

Bennett Steel Fabrication, Inc.
2210 N. Industrial Road
Sapulpa, Ok 74066

Certified MAIL



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