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June 9, 2005

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, D.C. 20210

2520052093151

Re: SEMA Complete 457 Deferred Compensation Plan Effective July 1, 2005

Dear Secretary:

Pursuant to Department of Labor ("DOL") Regulations §2520.104-23, this letter will serve as notice that, with respect to the SEMA Complete 457 Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.


Pursuant to DOL Regulations §2520.104-23(b), the following information is provided:

1. Sponsor Name: Specialty Equipment Market Association (SEMA)
2. Sponsor's Employer Identification Number: 95-2544340
3. The Sponsor hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of employees and/or consultants or directors.
4. The Sponsor hereby states that it maintains only this Plan primarily for the purpose of providing deferred compensation for a select group of individuals, and the number of participants in the Plan is as follows:

(a) SEMA: 16

Pursuant to the DOL Regulations § 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by ERISA §104(a)(1).

Very truly yours

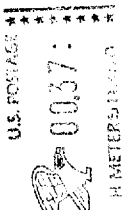
  
Linda A. Czarkowski  
Vice President, Administration

/ccb

Proud of dedicated service to the industry since 1963



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