



ROTHGERBER  
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Denver • Colorado Springs • Casper

February 2, 2006

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

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

RE: Western Refractory Construction, Inc./Top Hat Plan Exemption

Dear Secretary:

This statement is made pursuant to Department of Labor Regulation Section 2520.104-23 on behalf of our client Western Refractory Construction, Inc. with respect to its employee pension benefit plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer: Western Refractory, Inc.

Employer's Address: 4023 Mulligan Street, Longmont, Colorado 80504-9658

Employer Identification Number: 84-0967523

Number of Plans: 1

Plan Number(s): 003

Number of Employees in Each Plan: 1

Secretary of Labor

February 2, 2006

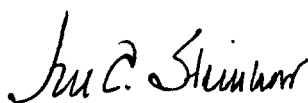
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Pursuant to Department of Labor Regulation Section 2520.104-23(b)(2), Western Refractory Construction, Inc. will provide any requested Plan document to the Secretary of Labor as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,

ROTHGERBER JOHNSON & LYONS LLP

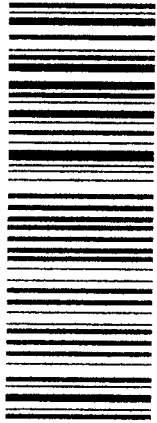
  
Jan A. Steinhour

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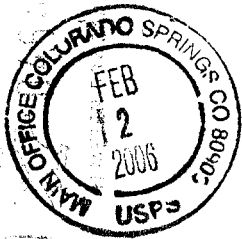
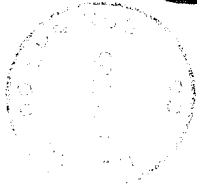


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