

RAY QUINNEY & NEBEKER

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April 27, 2006

Top-Hat Plan Exemption
PWBA
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

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Salt Lake City, Utah
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PROVO OFFICE
101 North University Ave.
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Provo, Utah
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801 342 2400 TEL
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Re: Diversified Metal Services, Inc.
P.O. Box 26613
Salt Lake City, UT 84126
EIN: 87-0324546

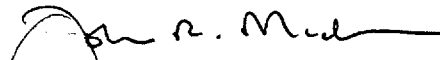
Dear Madam or Sir:

Please find enclosed for filing with the Secretary of Labor the statement required by Labor Regulations §2520.104-23, 29 CFR with regard to nonqualified deferred compensation plans maintained by Diversified Metal Services, Inc.

Thank you for your assistance in this matter.

Very truly yours,

RAY QUINNEY & NEBEKER P.C.

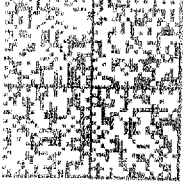

John R. Madsen

JRM/ckm
Enclosures
870785

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