



BROCK ENTERPRISES, INC.
A Member of the Brock Group

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June 16, 2006

CERTIFIED MAIL NO. 7160 3901 9849 4777 00222
RETURN RECEIPT REQUESTED

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

Re: Deferred Compensation Plans

Dear Sir or Madam:

In accordance with the Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for three pension plans for select groups of management or highly compensated employees.

1. The name and address of the employer is Brock Enterprises, Inc., P.O. Box 306, 1670 E. Cardinal Dr., Beaumont, Texas 77704-0306..
2. The employer identification number assigned by the Internal Revenue Service to the employer is 74-1266414.
3. The employer declares that it maintains¹ three plans primarily for the purpose of providing deferred compensation for select groups of management or highly compensated employees.

¹The three arrangements reported herein are sponsored by Brock Holdings, Inc., Service Offshore Painting, Inc. and Brock Specialty Services Ltd, respectively. Each of these entities are members of the controlled group in which Brock Enterprises, Inc. is a member. Brock Enterprises, Inc. acts as the administrator of each of these plans on behalf of these controlled group members.



4. The name of each plan for which a top hat pension statement has not been previously filed and the number of employees in each such plan are as follows:

Name of Plan	Number of Employees in the Plan
Brock Holdings, Inc. Deferred Compensation Plan	11
Deferred Compensation Agreement between Service Offshore Painting, Inc. and Jeff Davis*	1
Deferred Compensation Agreement between Brock Specialty Services Ltd and Roger Gossett*	1

*The employer does not believe that this arrangement is a pension plan providing deferred compensation. However, the employer understands that there is some uncertainty as to whether the Department of Labor would take the position that the arrangement is a pension plan providing deferred compensation. Accordingly, the employer declares solely for the purpose of avoiding the assertion of Form 5500 penalties with respect to the arrangement that it maintains a deferred compensation arrangement between Jeff Davis and Service Offshore Painting, Inc. and deferred compensation arrangement between Roger Gossett and Brock Specialty Services Ltd, each primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees.

Very truly yours,



Phil Smith

RTM/sm
Enclosures

cc: Mr. David Peterman (Firm) (w/out enclosures)
Ms. Nina Bianchi-Skinner (Firm) (w/out enclosures)

PHILIP R. SMITH
BROCK ENTERPRISES, INC.
P. O. Box 306
BEAUMONT, TEXAS 77704

RECEIVED MAIL



7160 3901 9849 4777 0022

RETURN RECEIPT REQUESTED

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