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FOSTER PEPPER

Direct Phone (206) 447-8919
Direct Facsimile (206) 749-1947
E-Mail GALLJ@foster.com

February 27, 2007

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Gentlemen or Ladies:

In compliance with Section 110 of the Employee Retirement Income Act of 1974 ("ERISA"), and pursuant to Department of Labor Regulation section 2520.104-23, the undersigned legal counsel for Thompson Metal Fab, Inc. (the "Company") hereby provides the following information on behalf of the Company:

1. The Company has declared that it has established the Thompson Metal Fab, Inc. 2006 Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (see attached correspondence from the Company).
2. The Plan covers five employees.
3. The Company maintains no other plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees
4. The Company's EIN is 93-0615768, and the Company's address is 3000 SE Hidden Way, Vancouver, Washington 98661.
5. The Company will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

If you have any questions regarding any of the foregoing, please contact the undersigned at (206) 447-8919.

Very truly yours,


J. Scott Galloway

Enclosure
CC: Mr. John Rudi
Gregory L. Powell, Esq.



THOMPSON METAL FAB, INC.

3000 SE HIDDEN WAY • P.O. BOX 5276 (98668) • VANCOUVER • WA 98661
PH 360 . 696 . 0811 PORTLAND 503 . 283 . 4494 • FX 360 . 693 . 1017

November 6, 2006

Gregory L. Powell
Foster Pepper Tooze LLP
601 SW Second Ave., Suite 1800
Portland, Oregon 97229

Attn: Greg Powell

Reference: Key Employee Deferred Compensation Plan

Dear Greg,

The Company maintains the Thompson Metal Fab, Inc. 2006 Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Respectfully,

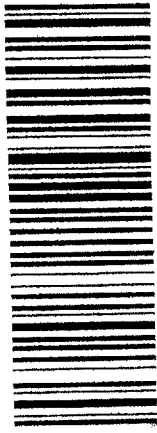
A handwritten signature in black ink that reads "JLRudi".

John Rudi
President
Thompson Metal Fab, Inc.



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