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July 23, 2007

VIA CERTIFIED MAIL

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

07 AUG 19 PM 3:21

Re: **The Ward Tank and Heat Exchanger Corporate Compensation Plan**

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to **The Ward Tank and Heat Exchanger Corporate Compensation Plan** - (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employment Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

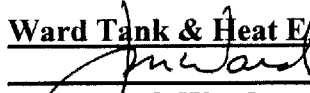
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name : **Ward Tank & Heat Exchanger Corp.**
Employer Address: **6670 E. Harris Blvd**
Charlotte, NC 28215
2. Employer's Employer Identification Number: **56-1343888**
3. The employer hereby declares it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of key employees.
4. The Employer hereby states that it only maintains the Plan primarily for the purpose of providing deferred compensation for a select group of key employees. The number of employees originally eligible to participate in the Plan will be six.



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

Very Truly Yours,

Employer: Ward Tank & Heat Exchanger Corp.
By: 
Printed Name: Jonathan G. Ward
Title: President



Stainless Steel & Nickel Alloy Fabricators

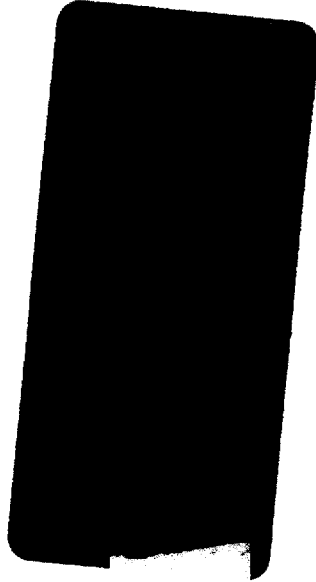
P.O. Box 44568
Charlotte, NC 28215

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UNITED MAIL



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