

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Alternative Reporting and Disclosure Statement for
Nonqualified Deferred Compensation Plans for a Select
Group of Management or Highly Compensated Employees

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

Freadman Steel, Inc.
P.O. Box 2779
1625 East Street
Pittsfield, MA 01202

Employer Identification Number:

04-2435897

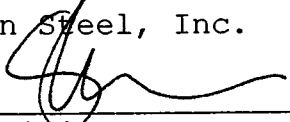
Freadman Steel maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan:

One (1) Plan covering One (1) Employee

Dated: JANUARY 31, 2007

Freadman Steel, Inc.

By: 
Plan Administrator

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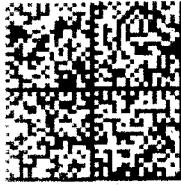
FREEDMAN STEEL, INC.
 1625 East Street
 P.O. Box 2779
 Pittsfield, MA 01202-2779

CERTIFIED MAIL™



7006 2150 0000 8240 3387

Return Receipt Requested



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