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July 22, 2008

**VIA CERTIFIED MAIL**

**7007-2560-0001-4071-2590**

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

***Re: Rentech Boiler Systems, Inc. Top-Hat Plan Exemption Statement***

To Whom it May Concern:

Enclosed, please find a Top-Hat Plan Exemption Statement for the Phantom Stock Plan of Rentech Boiler Systems, Inc. This statement is being forwarded to you pursuant to 29 CFR § 2520.104-23.

Please do not hesitate to contact me if you have any questions or if I can be of any additional assistance to you.

Sincerely,



**Chris Westbrook**  
Attorney at Law

CW/dm  
Enclosures

## TOP-HAT PLAN EXEMPTION STATEMENT

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

**Employer Name:** Rentech Boiler Systems, Inc.

**Address:** 5025A E. Business 20, Abilene, Texas 79601


**Employer Identification Number:** 75-2663148 75-2663148

**Name of Plan:** Phantom Stock Plan for Rentech Boiler Systems, Inc.

The Plan is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

**Number of Plans:** One (1)

**Number of Employees in Plan(s):** One (1)

By:   
Jack Rentz, President, RENTECH  
BOILER SYSTEMS, INC.

**"Plan Administrator"**

**McMahon  
Surovik  
Suttle** ATTORNEYS

A Professional Corporation

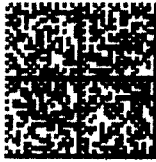
P.O. Box 3679

Abilene, Texas 79604

**CERTIFIED MAIL**



7007 2560 0001 4071 2590



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