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Keppel AmFELS, Inc.
P.O. Box 3107
20000 State Highway 48
Brownsville, Texas 78523
USA

Tel: 956 831 8220
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March 9, 2009

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

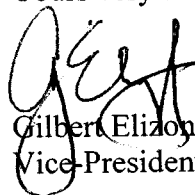
Re: Keppel AmFels, Inc. Top Hat Plan

Dear Sir:

In accordance with Department of Labor Regulation § 2520.104-23, Keppel AmFels, Inc. hereby provides notice that, pursuant to certain life insurance arrangements, it maintains a plan or plans primarily for the purpose of providing deferred compensation for select group of management or highly compensated employees. In connection with the requirements of such regulation, the following information is hereby provided:

1. Name and Address of Employer: Keppel AmFels, Inc., 20000 State Highway 48F, Brownsville, TX 78521-8910.
2. Employer EIN for Keppel AmFels, Inc.: 74-2468713
3. Number of Such Plans: 1
4. Number of Employees in Such Plan(s) as of the Date of this Letter: 33 employees

Yours very truly,



Gilbert Elizondo
Vice-President-Human Resources

Keppel AmFELS

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