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March 11, 2009

**CERTIFIED MAIL #9815 5845
RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Pursuant to 29 CFR Section 2520.104-23 this is to advise you that the employer described below maintains the plan named below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Employer Name
and Address: Stephens Pipe & Steel, LLC
2224 E. Hwy 619
P.O. Box 618
Russell Springs, KY 42642

EIN: 26-2319757

<u>Name of Plan:</u>	<u>Number of Employees Covered:</u>
Stephens Pipe & Steel, LLC Deferred Compensation Plan	Two

There are no other such plans maintained by the employer at this time.

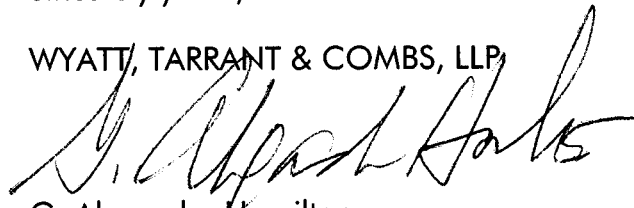
The employer will provide plan documents upon request as required by ERISA Section 104(a)(1).

Top Hat Plan Exemption
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Should you need any further information with regard to the foregoing plan, please contact the undersigned.

Sincerely yours,

WYATT, TARRANT & COMBS, LLP

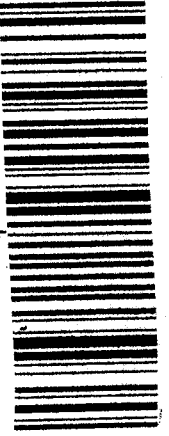


G. Alexander Hamilton

GAH:djs

cc: Vicki Loy
Jim Regnier

CERTIFIED MAIL



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