



# Vance

**Metal Fabricators, Inc.**

2520092100419

*Excellence in Welding Technology*

251 Gамbee Road • P.O. Box 191 • Geneva, NY 14456-0191  
Telephone: 315-789-5626 • Fax: 315-789-1848 • www.vancemetal.com

ST-10-1110:41

May 5, 2009

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20201

RE: Vance Metal Fabricators, Inc. Stock Appreciation Rights Plan

To Whom It May Concern:

Pursuant to Reg. Section 2520.104-23, Vance Metal Fabricators, Inc. hereby files the following statement to establish an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, with respect to the above unfunded Plan:

**1. Name and address of Employer:**

**Vance Metal Fabricators, Inc.**  
251 Gамbee Road  
Geneva, NY 14456

**2. Employer Identification Number of Employer:**

16-0703026

**3. Vance Metal Fabricators, Inc. adopted the Vance Metal Fabricators, Inc. Stock Appreciation Rights Plan on January 9, 2009. The Stock Appreciation Rights Plan covers 0 Participants. Vance Metal Fabricators, Inc. does not maintain any other plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees**

**Top Hat Plan Exemption**  
**Employee Benefits Security Administration**  
January 9, 2009  
Page 2

4. Pursuant to Regulation Section 2520.104-23(b)(2), Vance Metal Fabricators, Inc. will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

If you have any questions or need any further information, please contact the undersigned.

Very truly yours,

*Karen Knapp*

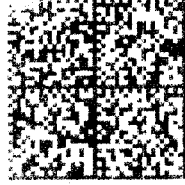


**Vance**  
Metal Fabricators, Inc.



**Vance**  
Metal Fabricators, Inc.

251 GAMBEE ROAD  
P.O. BOX 191  
GENEVA, NY 14456-0191



neopost  
045383056736  
**\$0.420**  
05/09/2009  
Mailed From 14456  
US POSTAGE

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



A OF