

2520103440299

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* ADMITTED IN KS
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July 28, 2010

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

EBSA/PUBLIC DISCLOSURE
2010 AUG -3 PM 12:27

Re: Top hat exemption statement for the Supplemental Executive Retirement Plan of the International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers, and Helpers

Dear Sir or Madam:

On behalf of the Supplemental Executive Retirement Plan of the International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers, and Helpers, enclosed please find a statement meeting the requirements of the Form 5500 exemption for "top hat" plans as outlined in regulation section 29 CFR § 2520.104-23.

Should you have any questions concerning this submission or require further information, please contact me at 913-321-8884.

Very truly yours,

Nathan J. Hill
Blake & Uhlig, P.A.

Enclosure

cc: William Creeden, Secretary-Treasurer
Susie Skinner

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U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Plan Name: Supplemental Executive Retirement Plan of the International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers, and Helpers

Employer Name & Address International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers, and Helpers Blacksmiths, Forgers, and Helpers
753 State Avenue, Suite 567
Kansas City, KS 66101

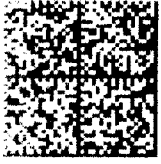
EIN: 48-6031851

Purpose: The purpose of the Plan is to provide deferred compensation for a select group of highly compensated management employees.

Number of Top Hat Plans: 1

Number of Employees in Plan: 9

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