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ERISA Labor Department Statement EBSA/PUBLIC DISCLOSURE

2010 AUG 24 AM 8:14

Date: July 1, 2007

To: Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

From: M & S Industrial Metal Fabricators, Inc.
5 Commercial Road
Huntington, IN 46750
Phone: (260) 356-0300
Employer I.D. No.: 0131261681

35-1163

Re: Top Hat Plan Exemption

This document constitutes the statement required by 29 C.F.R. 2520, 104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Benefit Plan maintained by the above employer.

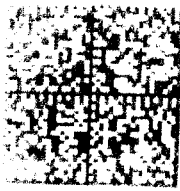
The employer currently maintains one (1) Nonqualified Benefit Plan for a managerial and highly compensated employee. A copy of the plan will be provided to the Department upon the receipt of a written request.

There is one (1) participant in the plan.

M & S INDUSTRIAL METAL FABRICATORS, INC.

*
By: Gary Mickley
Gary Mickley, President

M&S Industrial Metal Fabricators
5 Commerical Rd.
Huntington, IN 46750



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