

2520113150837



S & W POWER SYSTEMS & ENGINE SERVICE, INC.

4100 S. EASTERN AVE.
P.O. Box 94638
PHONE (405) 677-6637

OKLAHOMA CITY, OK 73129
OKLAHOMA CITY, OK 73143-4638
FAX (405) 677-5374

EBSA/PUBLIC DISCLOSURE
2012 JAN -3 PM 3:58

December 1, 2011

BY CERTIFIED MAIL NO. 7010 30900002 7524 1487
RETURN RECEIPT REQUESTED

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

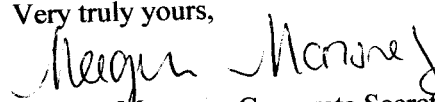
RE: S&W Power Systems & Engine Services, Inc. – Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. S&W Power Systems & Engine Services, Inc., a Oklahoma corporation, (the "Sponsor") maintains and sponsors the S&W Power Systems & Engine Services Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 4100 South Eastern Avenue, OKC, OK 73129
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 73-0752776.
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are 8 employees participating in the Plan.

Very truly yours,


Meegan Maroney, Corporate Secretary
S & W Power Systems & Engine Service Inc

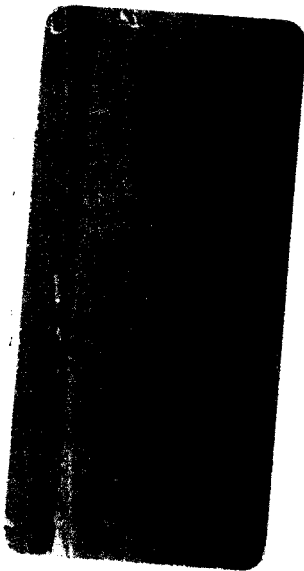


4100 S. Eastern Ave.
Oklahoma City, Oklahoma 73129

RETURN RECEIPT
REQUESTED



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