

VIA CERTIFIED MAIL; RETURN RECEIPT REQUESTED

December 19, 2012

Top Hat Plan Exemption
Pension and Welfare Benefits Administration, Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

2013 JAN -7 PM 1:12
EBSA/PUBLIC/REG/12

Dear Sirs:

This is a filing for the McElroy Manufacturing, Inc. Supplemental Executive Retirement Plan (the "Plan") which was established as of January 1, 2012.

Pursuant to ERISA paragraph 2520.104-23, the Plan is using the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for unfunded or insured plans maintained by an employer for a select group of management or highly compensated employees.


The Plan's sponsor, McElroy Manufacturing, Inc., EIN 73-0722906, maintains the Plan for purposes of providing deferred compensation for a select group of management or highly compensated employees. The benefits under the Plan are (i) paid as needed solely from the Company's assets or (ii) provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the Company from its general assets, or (iii) issued by an insurance company or similar organization which is qualified to do business in any State, or (iv) provided under a combination of the methods described in clauses (i) and (ii).

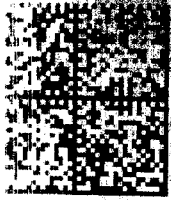
The Company's address is as follows:

McElroy Manufacturing, Inc.
833 N. Fulton Ave.
Tulsa, OK 74115

There are three (3) employees who participate in the Plan.

Very Truly Yours,


John Bartz



U.S. POSTAGE
\$ 6.60
MAILED
DEC 20 2012
33912

U.S. POSTAGE
PB 1P 000
3657947
FCMF



7012 0470 0001 6533 8474

100

REPAIR

U.S. POSTAGE

200

WASHINGTON, DC

