



2520130090330

January 16, 2013

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

2013 JAN 29 AM 11:44  
EBSA/REGISTRATION

Re: Powell Fabrication & Manufacturing, Inc.  
740 E. Monroe Rd.  
St. Louis, Michigan 48880  
EIN: 38-2161468

Ladies and Gentlemen:

As required by 29 CFR Section 2920.104-23, Powell Fabrication & Manufacturing, Inc. (the "Company") is filing this notice with the Secretary of Labor regarding the Deferred Compensation Plan for Key Employees ("Plan") that it has established.

The Company has established the Plan primarily for the purpose of providing deferred compensation for three employees, each of whom is a member of a select group of management or who is highly compensated.

Very truly yours,

POWELL & FABRICATION  
MANUFACTURING, INC.

By: *Duane Powell*  
DUANE J. POWELL, President

BLOOMFIELD 24536-22 1222560v2

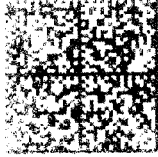
**POWE**  
Fabrication & Manufacturing

740 E. Monroe Rd  
St. Louis, MI 4888

**CERTIFIED MAIL**



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