

2520140933904

ISG Technology, LLC
127 N. 7th Street
Salina, KS 67401
EIN: 48-1243689

CERTIFIED MAIL

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

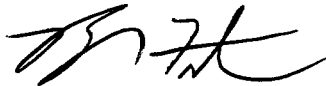
2014 JUN -2 10 11
U.S. MAIL

Dear Sir:

The above Employer has adopted Phantom Stock Incentive Agreements with four participants, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

Yours truly,



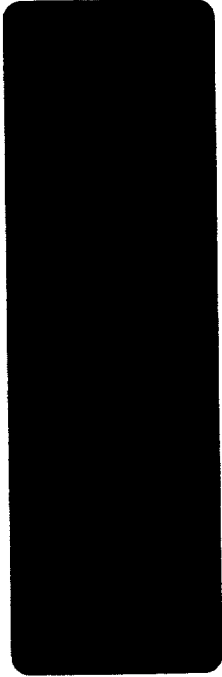
Benjamin M. Foster
Chief Executive Officer



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