

January 28, 2015

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

2015 FEB 10 11:11 AM
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Re: R & B Reinforcing Steel Corporation Retention Stock Appreciation Rights Plan

Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Sec. 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to a nonqualified deferred compensation plan maintained by R & B Reinforcing Steel Corporation (the "Company"). The Company has adopted and currently maintains a nonqualified deferred compensation plan for members of a select group of management or highly compensated employees, as described below:

The Company: R & B Reinforcing Steel Corporation
 13581 Fifth Street
 Chino, CA 91710

Employer Tax ID Number: 33-0326077

Name of Plan: R & B Reinforcing Steel Corporation Retention
 Stock Appreciation Rights Plan

**Number of Plans
 Maintained:** One

Participants in This Plan: Five

**Date Plan Became
 Subject to Title I:** October 17, 2014

R & B REINFORCING STEEL CORPORATION,
 A California Corporation

By: David McDaniel

Title: David McDaniel, President



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