



VikingSteel

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April 21, 2016

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

EBSA/PUBLIC DISCLOSURE
2016 APR 27 PM 4: 23

RE: Top-Hat Statement for Severance/Deferred Compensation Agreement between Hansford Industries, Inc. dba Viking Steel and Timothy Hieber

Dear Secretary,

Hansford Industries, Inc. (d/b/a Viking Steel) ("Employer") hereby submits this Top-Hat Statement in compliance with the alternative reporting and disclosure requirements of Part 1 Title I of ERISA, as provided by 29 C.F.R. § 2520.104-23.

Employer information:
Hansford Industries, Inc. (d/b/a Viking Steel)
8610 Elder Creek Rd.
Sacramento CA 95828
EIN: 20-1211596


Employer maintains an employee welfare benefit arrangement which provides severance payments for employee, Timothy Hieber, who is a member of a select group of management or highly compensated employees.

Number of top-hat plans maintained by Employer: 1 (one) (this plan)

Number of participants in the plan: 1 (one)

Employer will provide plan documents upon the Secretary's request, as required by Section 104(a)(1) of ERISA.

Sincerely,


Hansford Industries, Inc. (d/b/a Viking Steel)



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