

**NIBCO**

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December 7, 2005

NIBCO INC.

WORLD HEADQUARTERS

1516 MIDDLEBURY STREET

ELKHART, IN 46516-4740

USA

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FAX: 574.295.3307

WEB: www.nibco.com

VIA CERTIFIED MAIL

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

Re: NIBCO INC. Nonqualified Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the NIBCO INC. Nonqualified Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: NIBCO INC.  
Employer Address: 1516 Middlebury St.  
Elkhart, IN 46516

2. Employer's Employer Identification Number-35-0552560

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or

highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately 70.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Employer: NIBCO INC.

By: Jeffrey D. Griffin

Print Name: JEFFREY D. GRIFFIN

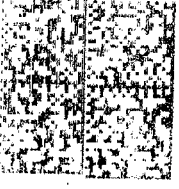
Title: DIR, HUMAN RESOURCES

NIBCO INC.  
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WASHINGTON, D.C. 20010  
U.S.A.

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