

**FOLEY**

U.S. DEPT. OF LABOR  
ALTERNATIVE REPORTING AND DISCLOSURE

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February 1, 2006

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ATTORNEYS AT LAW**

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CLIENT/MATTER NUMBER  
035608-0102

**CERTIFIED MAIL**

**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20210

Re: Torrance Casting, Inc. (EIN: 39-0903148)

Ladies and Gentlemen:

On behalf of Torrance Casting, Inc., a party to a nonqualified deferred compensation agreement with one key employee (the "Plan"), enclosed for filing with the Secretary of Labor, pursuant to Department of Labor Regulation Section 2520.104-23, is a completed, executed Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees for the Plan.

Please show receipt of the enclosure on the copy of this letter and return it to me in the self-addressed, stamped envelope enclosed. If you have any questions concerning the enclosed document, please contact me.

Kindest regards.

Very truly yours,



David V. Northcutt

Enclosures

cc: William Torrance  
David W. Reinecke

BOSTON  
BRUSSELS  
CHICAGO  
DETROIT

JACKSONVILLE  
LOS ANGELES  
MADISON  
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SILICON VALLEY  
TALLAHASSEE

TAMPA  
TOKYO  
WASHINGTON, D.C.  
WEST PALM BEACH

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT  
FOR PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES**

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:           Torrance Casting, Inc.  
  3131 Commerce Street  
  La Crosse, WI 54603-1756

Employer Identification Number:       39-0903148

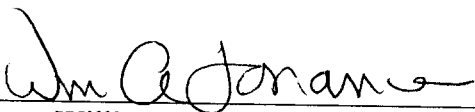
Torrance Casting, Inc. maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan:

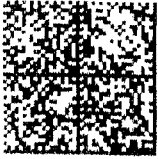
1 plan covering 1 employee.

Dated December 1, 2005.

TORRANCE CASTING, INC.

By:   
\_\_\_\_\_  
William A. Torrance, President

UNITED STATES POSTAGE



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PITNEY BOWES

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MADISON, WI 53701-1497

035608-0102

DVN

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**  
TOP HAT PLAN EXEMPTION  
EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON, D.C. 20210