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Makino Inc.
7680 Innovation Way
Mason, Ohio 45040-8003

February 21, 2006

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

Re: Updated Registration Statement for "Top Hat" Plans of Makino Inc.

Dear Sir or Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, Makino Inc. (the "Employer") filed on November 16, 1995, when it was named LeBlond Makino Machine Tool Employer, a registration statement with respect to its adoption of an unfunded deferred compensation plan for a select group of management or highly compensated employees (a "top hat plan") with the U.S. Department of Labor (the "DOL").

Very recently, and within 120 days of the date of this statement, the Employer has adopted an additional top hat plan and thereby wishes to update its previously filed registration statement.

In light of the background facts noted above and pursuant to the DOL's Regulation Section 2520.104-23, the Employer hereby updates the information previously filed with respect to the Employer's top hat plans.

1. Name and address of Employer:

Makino Inc.
7680 Innovation Way
Mason, Ohio 45040-8003
Attn.: Human Resources Manager

2. Employer's Employer Identification Number (EIN): 31-0352460

3. The Employer maintains as of the date of this updated registration statement two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (top hat plans). Both of such plans are unfunded and all benefits of such plans are paid directly out of the general assets of the Employer.

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4. As of the date of this letter, five employees are covered by such top hat plans. Each of such employees is covered under both such plans.

5. The Employer will provide plan documents to the Secretary of Labor's representative upon request, pursuant to Section 104(a) of the Employee Retirement Income Security Act.

Please contact the undersigned at the address noted in paragraph 1 above if you have any questions about this updated registration statement.

Very truly yours,

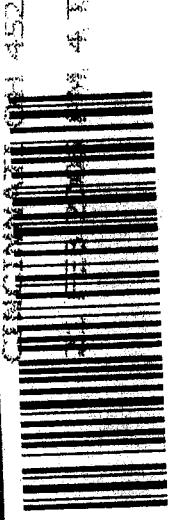
MAKINO INC.

By: Stephanie Breneman
Stephanie Breneman
Human Resources Manager



7680 INNOVATION WAY
PO BOX 8003
MASON, OHIO 45040-8003

CERTIFIED MAIL



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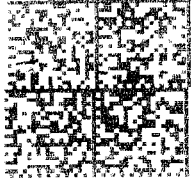
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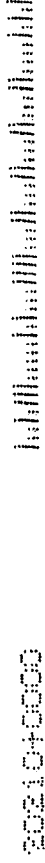
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