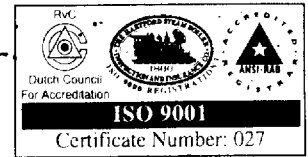




TAYLOR FORGE ENGINEERED SYSTEMS, INC.

208 N. Iron • Paola, Kansas 66071
Tel: 913-294 5331 • Fax: 913-294-5337
E-mail: engineered@tfes.com

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April 14, 2006

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**CERTIFIED MAIL,
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration.
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Taylor Forge Engineered Systems, Inc., Phantom Stock Plan

Dear Sir/Madam:

This statement is provided pursuant to Labor Reg. Section 2520.104-23 and is filed on behalf of the Employer, Taylor Forge Engineered Systems, Inc. The Employer maintains a nonqualified deferred compensation plan, which became effective as of January 2, 2006. The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. One employee participates in the Plan.

The Employer's name, address, and employer identification number are:

Taylor Forge Engineered Systems, Inc.
208 North Iron Street
Paola, Kansas 66071
51-0279600

The Employer does not maintain any other nonqualified deferred compensation plans.

Plan documents will be provided upon request.

Sincerely,
Taylor Forge Engineered Systems, Inc.

Michael G. Kilkenny
President

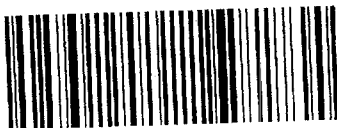
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TAYLOR FORGE ENGINEERED SYSTEMS, INC.

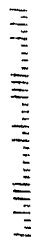
208 N. Ikon • Paola, Kansas 66071

CERTIFIED MAIL™



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Pension and Welfare Benefits Administration.
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210



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