



U.S. DEPT. OF LABOR
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May 25, 2006

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

VIA CERTIFIED MAIL

RE: *Alternative Method of Compliance with Reporting and Disclosure Requirements Pursuant to Section 2520.104-23 of the Department of Labor Regulations*

This statement is being filed in accordance with the requirements of the captioned regulations and also in lieu of filing Internal Revenue Service Form 5500:

I. EMPLOYER NAME, ADDRESS, AND TAXPAYER IDENTIFICATION NUMBER:

Cisco-Eagle, Inc.
2120 Valley View Lane
Dallas, Texas 75234-8911
Taxpayer Identification Number: 73-1256078

II. STATEMENT AS TO PLAN:

Cisco-Eagle, Inc. maintains, at the above address, the Cisco-Eagle, Inc. Phantom Unit Plan ("Plan") which provides deferred compensation to a select group of management and key employees.

III. ERISA COMPLIANCE:

The Employer is making this filing solely as a protective measure in the unlikely event its Plan would be determined at some point to be an employee benefit plan as defined in section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the Employer that the Plan is an employee benefit plan subject to ERISA for any purpose.

IV. COPY OF PLAN:

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A copy of the Plan will be provided to the Department of Labor upon request.

Should you have any questions, please contact me at 972.331.3011 or
randy.williams@cisco-eagle.com.

Sincerely,

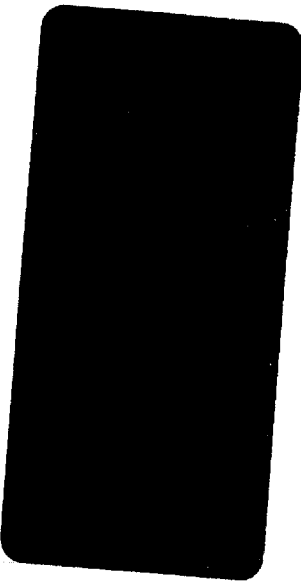
A handwritten signature in cursive script that reads "SRWilliams".

S. R. "Randy" Williams
Vice President/CFO

Cisco-Eagle IncTM
SOLUTIONS FOR MATERIALS MOVEMENT, STORAGE, AND HANDLING
2120 Valley View Lane, Farmers Branch, TX 75234



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RETURN RECEIPT
REQUESTED

