

06 JUN 27 PM 11:50

Giffels-Webster  
ENGINEERS

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT  
FOR UNFUNDED NONQUALIFIED DEFERRED COMPENSATION PLANS

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-6544  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

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. Sec. 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: \_\_\_\_\_  
Giffels-Webster Engineers, Inc. \_\_\_\_\_  
2871 Bond Street \_\_\_\_\_  
Rochester Hills, MI 48309 \_\_\_\_\_  
Employer Identification Number: 38-1621448 \_\_\_\_\_

Giffels-Webster Engineers, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plan(s) and Participants in each Plan:

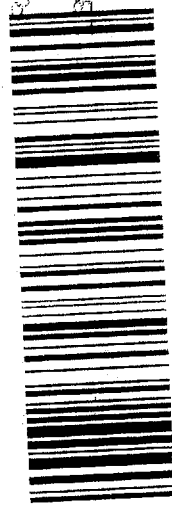
1 Plan(s) covering 5 employees

Dated: June 15, 2006

Name of Employer:

By: Karen L. Sikorski, Date: 6-12-06  
Plan Administrator Controller

ROYAL OAK MI 48063  
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**Giffels Webster**  
E N G I N E E R S

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