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*"The Value Leader in Light Metal Technologies...
through engineered solutions and competitive costs"*

August 4, 2006

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

Re: Notice of Plan of Deferred Compensation

Ladies and Gentlemen:

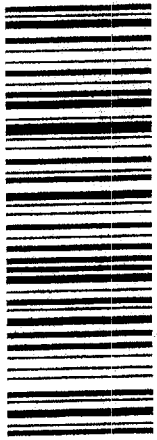
Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Spartan Light Metal Products 3668 South Geyer Road, Suite 210, St. Louis, MO 63127
2. Federal Employer Identification No. (EIN): 37-0805188
3. The Employer maintains 2 plans of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated Employees.
4. 31 Employees are covered by such plans.

Very truly yours,

Paul H. Walle

SVP, Human Resources



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PARTAN

LIGHT METAL PRODUCTS

3668 SOUTH GEYER ROAD, SUITE 210
ST. LOUIS, MISSOURI 63127

**RETURN RECEIPT
REQUESTED**

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