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October 5, 2006

C. Marshall Esler, Jr.
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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

RE: Applied Mechanical Systems, Inc. Supplementary Compensation Plan (the "Plan")

Dear Sir/Madam:

The letter is intended to satisfy the notice requirement contained in DOL Reg. § 2520.104-23 regarding certain pension plans for a select group of management or highly compensated employees.

Plan Sponsor: Applied Mechanical Systems, Inc. (the "Company")
5589 Wolf Creek Pike
Dayton, OH 45426


Employer Identification Number: 31-0846401

The purpose of the Plan is to provide deferred compensation for a select group of management or highly compensated employees.

The Plan is the only such plan sponsored by the Company. There presently are three (3) participants in the Plan.

If you have any further questions, please call.

Sincerely,

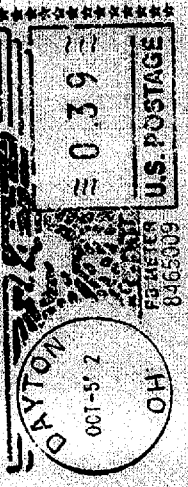

C. Marshall Esler, Jr.

CME/lei
c Mr. Richard Geyer

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