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October 23, 2006



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

From: Ingalls Site Development, Inc.
500 Bullis Road
West Seneca, New York 14224

Reference: Alternative ERISA Secretary Of Labor Statement
For Reporting and Disclosure

Nonqualified Deferred Compensation Plan

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Attached Please find document referenced above for 1 Nonqualified Deferred
Compensation Plan.

**ALTERNATIVE ERISA SECRETARY OF LABOR STATEMENT
FOR REPORTING AND DISCLOSURE**

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

FROM: Employer: Ingalls Site Development, Inc.

Employer Identification Number: 16-1316689

Address: 500 Bullis Road
West Seneca, New York 14224

October 23, 2006

RE: Alternative Method of Compliance for Nonqualified Deferred Compensation Plans for Selected Employees

1. This document constitutes the statement required by 29 C.F.R., 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Deferred Compensation plans maintained by the above employer.
2. The employer currently maintains 1 Nonqualified Deferred Compensation plan for employees who are members of a select group of management or who are highly compensated.
3. The number of participants in each plan is as follows:

Plan 1 1

INGALLS SITE DEVELOPMENT, INC.

By: James T. Ingalls Pres.



500 BULLIS ROAD, WEST SENECA, NEW YORK 14224

POST OFFICE BOX



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