

Rudman & Winchell

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February 6, 2007

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

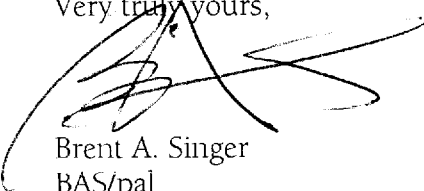
Re: Sargent Corporation

Dear Sir/Madam:

Enclosed is a Reg. § 2520.104-23 Filing in regard to the Sargent Corporation Deferred Compensation Plan for Select Management Employees which has been signed by Herbert R. Sargent, President.

Thank you for your assistance.

Very truly yours,


Brent A. Singer
BAS/pal
Enclosure

07 FEB 13 AM 11:32

Reg. § 2520.104-23 Filing

Pursuant to 29 C.F.R. § 2520.104-23, the Plan Administrator of the Sargent Corporation Deferred Compensation Plan For Select Management Employees (the "Plan") reports and discloses the following:

1. The name of the employer is Sargent Corporation.
2. The address of the employer is 378 Bennoch Road, Stillwater, Maine 04489.
3. The employer identification number (EIN) of the employer is 01-0470209.

The Plan Administrator of the Plan hereby declares that Sargent Corporation maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is currently one such plan (the Plan named above) and two employees participant in the Plan.

Date: Jan. 23, 2007 Sargent Corporation, Plan Administrator

By Herbert R. Sargent
Herbert R. Sargent, President

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