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July 22, 2009

United States Department of Labor
Frances Perkins Building
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: FEA Industries, Inc. Alternative Reporting and Disclosure
Statement for Pension Plans for Certain Selected Employees

Dear Sir or Madam:

Enclosed please find the above-captioned document for filing.

Please acknowledge receipt by date-stamping the extra copy of this letter and forwarding it in the self-addressed, stamped envelope provided.

Thank you for your cooperation.

Sincerely,

Dennis C. Reardon

Dennis C. Reardon

DCR/ajh

cc: Mr. William Heffner III

