

EBSA/PUBLIC DISCLOSURE

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**By Certified Mail Return Receipt Requested**

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

**Re: *Fairfield Manufacturing Company, Inc.  
Nonqualified Deferred Compensation Plan***

Dear Sir or Madam:

This statement is filed on behalf of Fairfield Manufacturing Company, Inc. ("Company"), the sponsor and administrator of the Fairfield Manufacturing Company, Inc. Nonqualified Deferred Compensation Plan ("Plan"), pursuant to Section 110 of ERISA and 29 CFR §2520.104-23. The Company's principal business address is Fairfield Manufacturing Company, Inc. P.O. Box 7940, Lafayette, IN 47903-7940, and its employer identification number is 63-0500160.

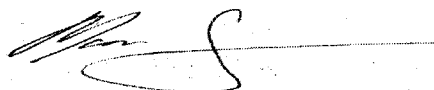
The Company maintains the Plan primarily for the purpose of providing deferred compensation to select group of management employees. As of the date of this filing, there are ten active employees participating in the Plan. The Company does not maintain any other plan of this type.

Upon request, the Company will provide the Plan document, as required by Section 104(a)(6) of ERISA.

If you have any questions regarding this, please contact the undersigned.

Very truly yours,

ICE MILLER LLP



Marc W. Sciscoe

cc: Jane Wolfe  
MWS:EAM

