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TOWER AUTOMOTIVE INC  
Form SC 13G/A  
February 13, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G  
(Rule 13d-102)

INFORMATION STATEMENT  
PURSUANT TO RULES 13d-1 AND 13d-2  
Under the Securities Exchange Act of 1934  
(Amendment No.1)\*

TOWER AUTOMOTIVE, INC.  
(Name of Issuer)

COMMON STOCK  
(Title of Class of Securities)

891707101  
(CUSIP Number)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13G

CUSIP NO. 891707101  
TOWER AUTOMOTIVE, INC.

Page 2 of 4 Pages

1. NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

NEW YORK LIFE TRUST COMPANY

EIN # 13-3808042

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [ ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

NEW YORK, NEW YORK

- NUMBER OF 5. SOLE VOTING POWER 4,774,533

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SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	6.	SHARED VOTING POWER	0
	7.	SOLE DISPOSITIVE POWER	4,774,533
	8.	SHARED DISPOSITIVE POWER	0
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON			4,774,533
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* [ ]			
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9			8.2%
12. TYPE OF REPORTING PERSON*			

BK

\*SEE INSTRUCTIONS BEFORE FILLING OUT

SCHEDULE 13G

CUSIP NO. 891707101  
TOWER AUTOMOTIVE, INC.

Page 3 of 4 Pages

Item 1(a) Name of Issuer: TOWER AUTOMOTIVE, INC.

Item 1(b) Address of Issuer's principal executive offices:  
27275 Haggerty Road, Suite 680  
Novi, Michigan 48377

Item 2(a) Name of person filing: NEW YORK LIFE TRUST COMPANY

Item 2(b) Address of principal business office:  
51 MADISON AVENUE  
NEW YORK, NY 10010

Item 2(c) Citizenship: See Item 4 of Cover Page

Item 2(d) Title of class of securities: See Cover Page

Item 2(e) Cusip No.: See Cover Page

Item 3 Type of Person: See Item 12 of Cover Page

Item 4(a) Amount beneficially owned: New York Life Trust Company ("NYLTC"),  
in its capacity as directed trustee of the Tower Automotive  
Products Employee 401(K) Savings Plan, Tower Automotive Products  
Savings Investment Plan, Tower Automotive Retirement Plan and  
Tower Automotive Union 401(K) Plan, may be deemed the

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beneficial owner of 4,774,533 shares of common stock in the aggregate of the issuer which are owned by the Plans on behalf of numerous participants. NYLTC has limited authority with regard to certain shares over which it may exercise voting and/or dispositive power. The filing of this statement shall not be construed as an admission that NYLTC is, for the purposes of Section 13(d) or 13(g) of the Act, the beneficial owner of any securities covered by the statement.

- Item 4(b) Percent of class: 8.2%
- Item 4(c) For information regarding voting and dispositive power with respect to the above listed shares see items 5-8 of Cover Page.
- Item 5 Ownership of 5 percent or less of a class: NOT APPLICABLE
- Item 6 Ownership of more than 5 percent on behalf of another person:  
Shares as to which this schedule is filed are owned by Tower Automotive Products Employee 401(K) Savings Plan, Tower Automotive Products Savings Investment Plan, Tower Automotive Retirement Plan and Tower Automotive Union 401(K) Plan on behalf of numerous participants, which participants receive dividends and the proceeds for the sale of such shares. No such participant is known to have such an interest with respect to more than 5% of the class except as follows: NONE

SCHEDULE 13G

CUSIP NO. 891707101  
TOWER AUTOMOTIVE, INC.

Page 4 of 4 Pages

- Item 7 Identification and classification of subsidiary which acquired the security being reported on by the parent holding company: NOT APPLICABLE
- Item 8 Identification and classification of members of the group: NOT APPLICABLE
- Item 9 Notice of dissolution of the group: NOT APPLICABLE
- Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement

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is true, complete, and correct.

Dated: February 10, 2006

/s/ William Perret

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Name: William Perret

Title: Vice President-Trust Administration