

STATEMENT AS REQUIRED BY REGULATION §2520.104-23 FOR AN  
UNFUNDED PLAN MAINTAINED BY AN EMPLOYER FOR A SELECT  
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

RUBBER & GASKET COMPANY OF AMERICA, INC.  
DEFERRED COMPENSATION PLAN

2520032905194

1. Name of Employer: RUBBER & GASKET COMPANY OF AMERICA, INC.
2. Address of Employer: 7623 Enmar Drive  
Little Rock, Arkansas 72209
3. Employer I.D. No. 62-0851911 ✓
4. Rubber & Gasket Company of America, Inc. maintains the plan for the purpose of providing long term incentives to a selected management and highly compensated employee.
5. Number of such Plans: One (1) ✓
6. Number of Employees Participating in such Plan: 1 ✓

FRIDAY, ELDREDGE & CLARK

A LIMITED LIABILITY PARTNERSHIP OF  
INDIVIDUALS AND PROFESSIONAL ASSOCIATIONS

ATTORNEYS AT LAW

2000 REGIONS CENTER

400 WEST CAPITOL

LITTLE ROCK, ARKANSAS 72201-3493

TELEPHONE 501-376-2011

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March 4, 1999

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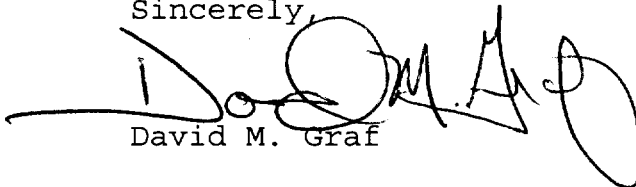
Dear Sirs:

Enclosed you will find the requisite statement from Rubber & Gasket Company of America, Inc. indicating that the Company has adopted a deferred compensation plan for a selected management and highly compensated employee as required under Department of Labor Regulation §2520.104-23.

The Plan is an unfunded arrangement that is maintained for a select group of management and highly compensated employees.

If you have any questions, please do not hesitate to give me a call.

Sincerely,



David M. Graf

DMG/av  
Enclosures