

**ZOLLINGER, D'ATRI, GRUBER, THOMAS & CO.**

A Legal Professional Association

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February 26, 2004

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration, Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

RE: Jet Rubber Company (EIN: 34-1726658)  
PO Box 125  
4457 Tallmadge Road  
Rootstown, OH 44272

Dear Sir or Madam:

In accordance with ERISA Section 101 and 29 CFR 2520.104-23, Jet Rubber Company hereby provides notice that it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

| <u>Name of Plan</u>                                   | <u>Number of Participants</u> |
|---|-------------------------------|
| 1 Jet Rubber Company Stock<br>Appreciation Right Plan | 1                             |

If you have any questions or require any further information, please do not hesitate to call.

Very truly yours,

  
Brian C. Layman

cc: Ms. Karen Crooks

