

2520043385239

Roberts Manufacturing Co., Inc.
R.R #1
Oakwood, OH 45873

January 25, 2005

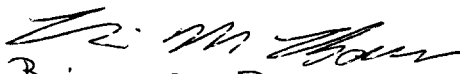
Top Hat Exemption
Pension and Welfare Administration Room N – 5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20010

To The Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part 1, Title I, as provided for an unfunded or insured welfare plan for a select group of management or highly compensated employees in D.O.L. Reg., 2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is Roberts Manufacturing Co., Inc.
2. The mailing address of the employer is R.R. #1, Oakwood, OH 45873.
3. The employer's federal identification number (EIN) is 34-1205865.
4. The number of plans and the number of participants in each plan is: one plan, one participant. The plan is a supplemental income plan and agreement establishing a welfare plan benefit for a select management and highly compensated employee. The employer will provide a copy of the agreement to the Secretary of Labor upon request.
5. The plan was adopted effective on December 27, 2004, and this filing is made within 120 days after the Plan became subject to Part 1 of Title I of ERISA.

Roberts Manufacturing Co., Inc.


Brian M. BAUER
President

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