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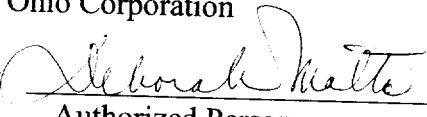
**Alternative Reporting And Disclosure Statement
For Nonqualified Deferred Compensation Plans**

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

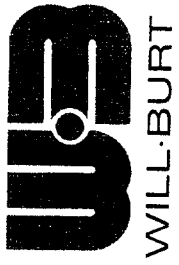
In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: The Will-Burt Co.
2. The mailing address of the Employer is: 169 S. Main St., P.O. Box 900, Orrville, OH 44667
3. The Employer Identification Number is: 34-0620280
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:
One Plan covering 25 Eligible Employees.
6. The Employer will provide a copy of the agreement(s) to the office of Pension and Welfare Benefit Program upon request.

The Will-Burt Co.
An Ohio Corporation

By: 
Authorized Person

Dated: 3/30/05



169 S. MAIN STREET
P.O. BOX 900
ORRVILLE, OH 44667-0900

RETURN SERVICE REQUESTED

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