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100 Lexington Drive • Suite 201 • Buffalo Grove, Illinois 60089 • (708) 808-3030 FAX: (708) 808-3246
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September 12, 1996

SEP 24 11:27 AM '96

U.S. Department of Labor
Pension & Welfare Benefits Division
Reporting & Disclosure
200 Constitution Avenue N.W.
Washington, D.C. 20201

Re: Disclosure of an Unfunded Deferred Compensation Plan

Dear Sirs:

In accordance with ERISA Section 201(2) and the pertinent advisory opinions of the Department of Labor, this letter constitutes notice that on or about August 31, 1996, Ruby Robinson Co., Inc. established five unfunded deferred compensation plans for key employees, and is therefore exempt from various vesting, benefit accrual funding and fiduciary provisions of ERISA, but may remain subject to the reporting and disclosure requirements contained therein.

Attached hereto is the required ERISA-Title I Declaration Statement.

Should any additional information be required, please contact the undersigned.

Very Truly Yours,

Robert E. Feldgreber, CFO

BRANCH OFFICE: 100 Executive Drive • Suite 236 • Columbia, South Carolina 29210 • (803) 798-2062 • FAX: (803) 798-2724





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DISCLOSURE STATEMENT

Ruby Robinson Co., Inc.
100 Lexington Drive Suite 201
Buffalo Grove, Illinois 60089

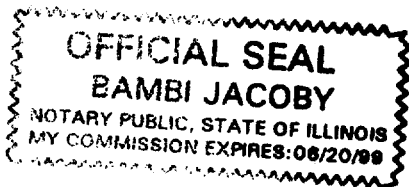
FEIN NO. 36-2604283

Under penalties of perjury, the undersigned declarant states that Ruby Robinson Co., Inc. maintains five separate unfunded deferred compensation plans for key employees primarily for the purpose of providing deferred compensation for a select group of key employees. Each separate plan has one participant. These separate plans were established on August 31, 1996.

Robert E. Feldgreber, CFO, Declarant

Dated: September 12, 1996

Subscribed and sworn to before me
this 12th day of September, 1996

Notary Public

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