

RIDG-U-RAK, INC.
120 SOUTH LAKE STREET
P.O. BOX 150
NORTH EAST, PENNSYLVANIA 16428

April 15, 2005

2520052092791

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

**RE: Ridg-U-Rak, Inc. ("Employer")
Non-Qualified Retirement Agreements ("Agreements")
Top Hat Plan Exemption**

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Labor Regulation Section 2520.104-23(b)(1), we provide the following information:

1. The name and address of the Employer is:

Ridg-U-Rak, Inc.
120 South Lake Street
P.O. Box 150
North East, Pennsylvania 16428
2. The Tax Identification Number of the Employer ("EIN") is: 25-1413734.
3. The Agreements are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Currently, there are fourteen (14) employees covered by fourteen (14) Agreements.

The Employer will provide the Agreements to the Secretary upon request as required by Section 104(a)(1) of ERISA. Inquiries regarding the Agreements may be addressed to the undersigned.

RIDG-U-RAK, INC.

By Robert A. Johnson
Robert A. Johnson, CFO

