

March 14, 2005

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, DC 20216

2520052093181

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, 40 Fed. Reg. 24657 (August 15, 1975), the undersigned employer hereby declares the following:

Name and Address of Employer: Gebauer Company
4444 E. 153rd St.
Cleveland, Ohio 44128

Federal Employer Identification
Number (EIN): 34-0821995

The employer maintains the following unfunded employee benefit plan primarily for the purpose of providing deferred compensation for a select group of management.

1. The Supplemental Employee Retirement Plan, which became effective December 15, 2004, has one (1) current participant.

The above plan is maintained pursuant to written plan documentation which will be provided to the Secretary of Labor or his delegate on request as required by Sec. 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Sincerely yours,

GEBAUER COMPANY

By: Margaret Giltinan, Secretary
Margaret Giltinan, Secretary

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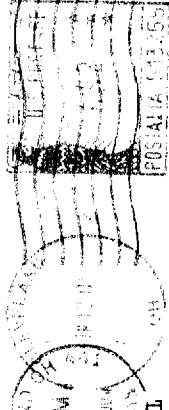
By: Margaret Giltinan Secretary
Margaret Giltinan, Secretary

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