

AN ISO 9002 COMPANY



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2520053320481

December 9, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

**Via Certified Mail,
Return Receipt Required**

RB ROYAL INDUSTRIES, INC.
442 Arlington Avenue
P.O. Box 1168
Fond du Lac, WI 54936-1168

Fax: 920-921-4713
Phone: 920-921-1550

www.rbroyal.com

Re: RB Royal Industries, Inc. Stock Equivalency Units Plan

Dear Sir or Madam:

RB Royal Industries, Inc. (the "Company") hereby files this statement pursuant to 29 C.F.R. §2520.104-23. The Company's address is 442 Arlington Avenue, Post Office Box 1168, Fond du Lac, WI 54936-1168, and the Company's EIN is 39-1025219.

The Company adopted the RB Royal Industries, Inc. Stock Equivalency Units Plan on August 20, 1999. The Plan constitutes a plan that is unfunded and is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company (a "top-hat" plan). The Plan currently covers four employees. The Company does not maintain any other "top-hat" plans.

This information is provided for the purpose of meeting the alternative method of compliance with respect to the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as set forth at 29 C.F.R. §2520.104-23. If any questions arise regarding this filing, please contact the undersigned at the above address.

Very truly yours,

Michael P. McNamara, CPA
Controller

MPM/caw

pc: Robert J. Johannes, Esquire
John C. Lapinski, Esquire

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RB ROYAL INDUSTRIES, INC.
442 Arlington Avenue
P.O. Box 1168
Fond du Lac, WI 54936-1168

Return to the return address

CERTIFIED

P 411 714 162

MAIL



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