

USA

December 2, 2005

05 DEC 11:09

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**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

05 DEC -8 AM 11:09

**RE: Noble of Indiana, Inc.**

Dear Ladies and Gentlemen:

In accordance with the Department's regulation §29 CFR §2520.104-23, Noble of Indiana, Inc. hereby elects to comply with the alternative method of compliance for pension plans for certain selected employees under Section 104 of ERISA. In accordance with the cited regulation:

1. The name and address of the employer are Noble of Indiana, Inc., 7701 East 21st Street, Indianapolis, IN 46219.
2. The employer identification number (EIN) of Noble of Indiana, Inc. assigned by the Internal Revenue Service is: 35-0924720.
3. Noble of Indiana, Inc. maintains a non-qualified, unfunded plan solely for the purpose of providing deferred compensation to a select group of its management and highly compensated employees. Benefits under the plan are paid from the general assets of the Company, which assets are subject to the claims of the Company's general creditors in the event of the Company's insolvency.
4. Three (3) employees are currently eligible to participate in the Plan.

In accordance with said regulation 2520.104-23, Noble of Indiana, Inc. will provide a copy of the plan document if requested by the Secretary of the Department. If you have any questions regarding these matters, please contact the undersigned.

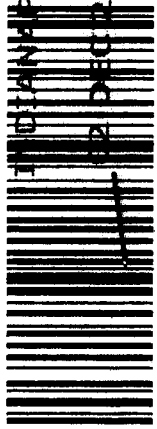
Very truly yours,

ICE MILLER

  
E. Van Olson

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**ICEMILLER**  
LEGAL & BUSINESS ADVISORS  
*OLSON*



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INDIANAPOLIS IN 462  
FIRST CLASS  
DEC 02 2005  
PM 4:42



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