

VORYS

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12/23/2008

December 23, 2008

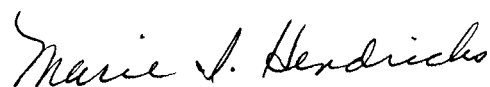
Top Hat Plan Exemption
Employee Benefits Security
Administration
Room N1513
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D. C. 20210

Re: R. G. Barry Corporation 2008 Restoration Plan
EIN: 31-4362899

Dear Sir or Madam:

Enclosed please find a statement to comply with the reporting and disclosure requirements of 29 CFR §2520.104-23 for the R. G. Barry Corporation 2008 Restoration Plan. If you have any questions concerning this matter, please call me.

Very truly yours,



Marie I. Hendricks
Employee Benefit Plans Coordinator

MIH/mih

Enclosure

cc: Dru Williams (w/encl.)

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Washington, DC 20036-5109
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1375 East Ninth St.
2100 One Cleveland Center
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221 East Fourth St.
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PO Box 0236
Cincinnati, OH 45201-0236
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277 South Washington St.
Suite 310
Alexandria, VA 22314
703.837.6999

AKRON
106 South Main St.
Suite 1100
Akron, OH 44308
330.208.1000

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the R. G. Barry Corporation 2008 Restoration Plan (the “Plan”). The Plan is maintained by R. G. Barry Corporation (the “Employer”) primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains 4 other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer – R. G. Barry Corporation
13405 Yarmouth Road, NW
Pickerington, OH 43147

Employer Identification No. – 31-4362899

No. of Employees in Plan - 1

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

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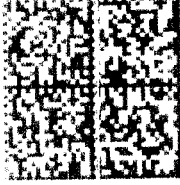
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