

2520092100411

250 Rock Lane
Milford, Connecticut 06460

Phone: (203) 874-3617 Fax: (203) 877-6022



Richard Manufacturing Company,
Inc.

May 1, 2009

Administrator – Top Hat Plan Exemption
PWBA – Room N5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

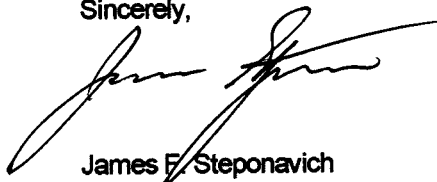
**RE: Richard Manufacturing Co., Inc.
Supplemental Executive Retirement Plan**

Dear Program Administrator:

As the President of Richard Manufacturing Co., Inc. (the "Company"), which Company is administrator of the Plan, I am filing this statement pursuant to DOL Reg. §2530.104-23 to satisfy the one time reporting and disclosure requirement of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. The Company has established a Plan to provide certain key employees with a supplemental deferred compensation benefit. The Plan currently covers only one of the Company's key employees. This Agreement is the only non-qualified employee benefit plan that covers any key management or highly compensated employees. All benefits are paid solely by the Company from its general assets. The Company's address is 250 Rock Lane, Milford, Connecticut 06460, and the employer identification number for the Company is 06-0802741. If you would like a copy of the Plan or any additional information please contact the undersigned.

Please acknowledge receipt of this statement by date stamping the duplicate copy of this statement and returning it in the enclosed prepaid envelope. Thank you.

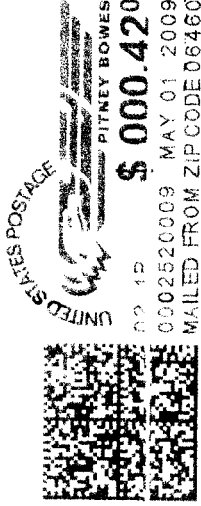
Sincerely,



James F. Steponavich

RICHARD MANUFACTURING COMPANY, INC.

250 Rock Lane
Milford, Connecticut 06460



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