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January 9, 2016

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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

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Re: Alternative Method of Compliance with Reporting and Disclosure Requirements Pursuant to Section 2520.104-23 of the Department of Labor Regulations

Dear Sir or Madam:

On behalf of Rogers Manufacturing Corporation ("Company"), we are hereby submitting the following information with respect to its top-hat plan, pursuant to DOL Regulation Section 2520.104-23:

I. COMPANY NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER:

Rogers Manufacturing Corporation
801 Industrial Parkway
West Monroe, Louisiana 71291
Tax Identification No.: 72-0900872

II. STATEMENT AS TO PLAN:

The Company maintains the Rogers Manufacturing Corporation Management Incentive Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the Company's success is largely dependent. The Plan was adopted by the Company on December 15, 2015, and it is expected that less than ten employees will initially participate in the Plan.

The Company does not maintain any other non-qualified plan designed primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

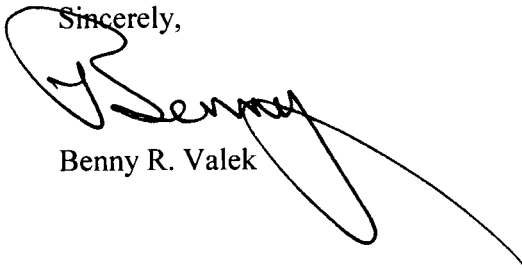
III. ERISA COMPLIANCE:

The Company is making this filing with respect to the Plan solely as a protective measure in the unlikely event that the Plan would be determined at some point to be an employee benefit plan as defined in Section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the Company that the Plan is an employee benefit plan subject to ERISA for any purpose.

IV. COPY OF AGREEMENT:

A copy of the Plan will be provided to the Department of Labor upon request.

Sincerely,

A handwritten signature in black ink, appearing to read "Benny R. Valek", with a large, sweeping flourish extending to the right.

Benny R. Valek

BRV/sv

cc: Christopher Robinson
Bob Roten
Larry Rogers
Sam Torolopoulos

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