



2520032543046

March 25, 1993

CERTIFIED MAIL --
RETURN RECEIPT REQUESTED

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

Re: Ohmart Corporation Phantom Stock Plan

Dear Sir or Madam:

In accordance with Labor Regulation Section 2520.104-23, the Board of Directors of Ohmart Corporation, as plan administrator of the Ohmart Corporation Phantom Stock Plan, a plan for a select group of management or highly compensated employees, hereby declares that:

1. The name, address and IRS employer identification number of the employer maintaining the plan is as follows:

Ohmart Corporation
4241 Allendorf Drive
Cincinnati, OH 45209
E.I.N. 31-0547954

2. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. As of the establishment of the plan on January 26, 1993, the plan covered 3 employees. Currently, the plan covers only those same 3 employees.

The plan documents are available to you upon request.

Sincerely,

OHMART CORPORATION


Thomas E. Dewey
President

c: J. Thomas Crutcher
Donald C. Hess