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SUSMAN, SCHERMER, RIMMEL & SHIFRIN
ATTORNEYS AND COUNSELORS

TENTH FLOOR ARAGON PLACE
7711 CARONDELET AVENUE
St. Louis, Missouri 63105-3388

(314) 725-7300

TELECOPIER (314) 725-7288

J. LEONARD SCHERMER*
OF COUNSEL

GERALD A. RIMMEL
FRANK SUSMAN
EDWIN G. SHIFRIN
WARREN H. KAWIN
DAVID G. DEMPSEY
BERNARD J. MELLMAN
CORDELL SIEGEL
ANDREW A. RIMMEL
ROSS A. FRIEDMAN
THOMAS M. BLUMENTHAL
MARK H. KRUGER*
JESS W. ULLOM
MICHAEL WAXENBERG
ROBERT H. EPSTEIN*
THOMAS W. WEHRLE
RICHARD A. ABRAMS
JANE COHEN*
GREGORY K. ALLSBERRY*
THOMAS R. SCHLESINGER*
NORAH J. RYAN
KENT S. GHahremani**
EILEEN M. LOVE
ROBERT N. HAMILTON
RANDALL B. KAHN†
LEONARD J. JAWORSKI, II

EARL SUSMAN
(1909-1985)
HERMAN WILLER
(1906-1985)
NORMAN C. PARKER
(1909-1986)

* ALSO LICENSED IN ILLINOIS
† ALSO LICENSED IN WASHINGTON
‡ ALSO LICENSED IN OKLAHOMA

January 8, 1993

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Exemption
Pension and Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Compliance with Labor Regulations 2520.104-23

Gentlemen:

Although it does not appear it may be required, the following is filed as an alternative compliance method to Part 1 of Title I of ERISA, pursuant to Labor Regulations, Section 2520.104-23:

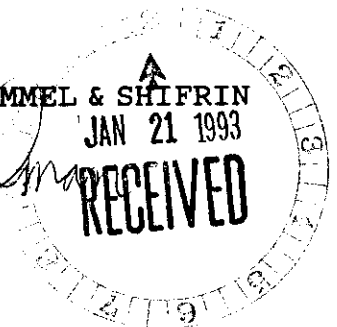
1. The name, address and tax identification number of the employer maintaining the plan is Optimist International, 4494 Lindell Boulevard, St. Louis, Missouri 63108, 43-0443279.
2. Optimist International maintains this plan primarily for the purpose of providing deferred compensation to a select group of seven employees of the employer.

Please direct any correspondence concerning this statement to the undersigned.

Very truly yours,

SUSMAN, SCHERMER, RIMMEL & SHIFRIN

Ross A. Friedman
Ross A. Friedman



RAF/cde

cc: Optimist International

Certified Mail - Return Receipt Requested - #P 105 963 779