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PICKREL, SCHAEFFER & EBELING CO., L.P.A.
2700 Kettering Tower
Dayton, OH 45423

January 5, 1993

CERTIFIED MAIL - P 205 763 688

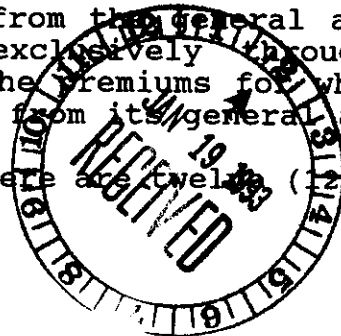
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Pickrel, Schaeffer & Ebeling Co., L.P.A.
Deferred Compensation Agreement

Gentlemen:

We are submitting the following information in this notice to advise you of twelve (12) deferred compensation plans adopted by Pickrel, Schaeffer & Ebeling Co., L.P.A. an Ohio professional corporation, on December 10, 1992.

1. EMPLOYER NAME AND ADDRESS: Pickrel, Schaeffer & Ebeling Co., L.P.A., 2700 Kettering Tower, Dayton, Ohio 45423.
2. EMPLOYER IDENTIFICATION NUMBER: 31-1081039.
3. NAME OF PLAN: Pickrel, Schaeffer & Ebeling Co., L.P.A. Deferred Compensation Agreements.
4. REQUIRED DECLARATIONS: The Employer maintains the plan is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The benefits under such plan are paid as needed, solely from the general assets of the Employer or provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the Employer from its general assets.
5. NUMBER OF SUCH PLANS: There are twelve (12) such plans.



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6. NUMBER OF PARTICIPANTS: There is one participant for each plan at the present time. In the future, other officers of Employer may participate in similar plans.

This filing is intended to satisfy the requirements of regulation Section 2520.104-23.

Respectfully submitted,

PICKREL, SCHAEFFER & EBELING CO., L.P.A.

By: R. Peter Finke
R. Peter Finke, Vice President