

January 27, 1993

2520032543572

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
U.S. Department of Labor  
P.O. Box 75212  
Washington, DC 20013-5212

**TRUTH PUBLISHING  
COMPANY, INC.**

Re: Top Hat Plan Statement Under Department of Labor Regulations Section 2520.104-23

Dear Sir or Madam:

Truth Publishing Company, Inc. adopted, effective January 1, 1993, an unfunded deferred compensation plan.

The following is a listing of the information required under Department of Labor Regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

- 1) Employer: Truth Publishing Co., Inc.  
421 So. Second Street  
Elkhart, Indiana 46516
- 2) Employer Identification Number: 62-1179461
- 3) Name of Plan:

<u>Plan Name</u>	<u>No. of Employee Participants</u>
Federated Media Wealth-Op Extension Plan	20
Federated Media Wealth-Op III Plan	11

Declaration: The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan will be payable either from the general assets of the employer or through insurance contracts or policies or both, as provided in regulations section 2520.104-23(d)(2)

Please contact us if you have any questions on any of the above information.

Very truly yours,



Robert A. Watson  
Secretary-Treasurer

RAW/md

Cert. #P675-556462



Federated  
Media