

THE **OHIO ART** COMPANY

ONE TOY STREET
BRYAN, OHIO 43506



The World of Toys®

2520032541870

September 21, 1992

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Dear Ms. Secretary:

Pursuant to Section 2520.104-23 of the regulations under the Employee Retirement Income Security Act of 1974, as amended, The Ohio Art Company, One Toy Street, Bryan, Ohio 43506 (EIN: 34-4319140), hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of management or highly compensated employees covered by the plan is five.

If your representative should have any questions concerning the foregoing or desire any additional information, please contact the undersigned.

Very truly yours,

THE OHIO ART COMPANY

Paul R. McCusty
Paul R. McCusty
Treasurer

PRMc1.wk4/ph