

2520032900483

April 5, 1991

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

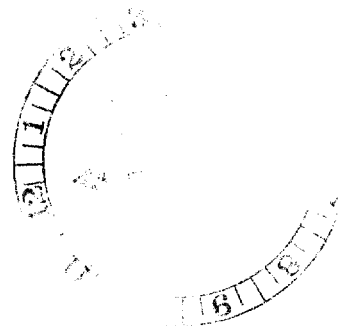
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: APCOA, Inc. 401(k) Wrap Around Plan

Gentlemen:

Pursuant to Reg. §2520.104-23, this letter constitutes the filing required under said regulation as an alternative form of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as amended, ("ERISA") for certain pension plans for a select group of management or highly compensated employees. The information that is required by such filing is as follows:

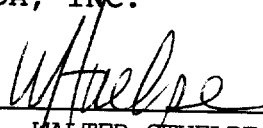
1. Name of employer: APCOA, Inc.
2. Address of employer: 25550 Chagrin Boulevard
Cleveland, Ohio 44122
3. Employer identification number: 16-1171179
4. Declaration. The employer maintains the above captioned plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of participants: 14



Top Hat Plan Exemption
April 5, 1991
Page 2

Pursuant to said regulation, APCOA, Inc. will provide the plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,
APCOA, INC.



G. WALTER STUELPE
PRESIDENT, CHIEF EXECUTIVE OFFICER

cc: Richard J. Hauer, Jr., Esq.
158\18380ACA.60N