

EMENS, KEGLER, BROWN, HILL & RITTER

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September 30, 1992

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U.S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

CERTIFIED MAIL

RE: 29 CFR §2520.104-23(b) Statement filed on behalf of
Emens, Kegler, Brown, Hill & Ritter Co., L.P.A.

Dear Sirs:

Pursuant to the Department of Labor Notice on Civil Penalty Relief for Top Hat Plans, Late Filers, published in the Federal Register (57 FR 33019) on July 24, 1992, Emens, Kegler, Brown, Hill & Ritter Co., L.P.A., hereby files the following statement. This statement is intended to comply with both the July 24, 1992 Department of Labor Notice and Department of Labor Regulation §2520.104-23.

Pursuant to D.O.L. Reg. §2520.104-23(b)(1), we hereby provide you with the following information:

1. Name and Address of Employer:

Emens, Kegler, Brown, Hill & Ritter Co., L.P.A.
(formerly named Emens, Hurd, Kegler & Ritter Co., L.P.A.)
65 East State Street, Suite 1800
Columbus, Ohio 43215

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EMENS, KEGLER, BROWN, HILL & RITTER

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U. S. Department of Labor
September 30, 1992
Page 2

2. Employer Identification Number: 31-1037466
3. The Employer maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a "select group of management or highly compensated employees".
4. The Employer maintains the following unfunded plan(s) for the purposes of providing deferred compensation for a "select group of management or highly compensated employees":
 - (a) Emens, Kegler, Brown, Hill & Ritter Co., L.P.A. Nonqualified Directors Retirement Plan and Agreement, effective September 23, 1992, covering twenty-nine (29) "management or highly compensated employees".
 - (b) On June 14, 1989, a conceptual outline of the plan referred to in subsection 4(a) above was approved, subject to the resolution of issues related to the definition and payment of the benefit. As of the date of the approval of the conceptual outline, twenty-eight (28) "management or highly compensated employees" could have been eligible for participation. The plan was finalized and adopted on September 23, 1992 as disclosed in subsection 4(a) above.

It is the position of the Employer that the conceptual outline disclosed in this subsection 4(b) did not and does not constitute a plan. It is included in this Statement in order to fully comply with the Department of Labor's alternative method of compliance set forth in D.O.L. Reg. §2520.104-23 and 57 FR 33019.
 - (c) Section 10 of the Employment Agreement executed by the Employer and by each of the original fourteen (14) Directors as of June 1, 1982 and executed by each of the newly elected Directors since 1982 provides for the possibility of awards of deferred compensation at the discretion of the Employer's Board of Directors. To date, four (4) "management or highly compensated employees" of the Employer have received such discretionary deferred compensation awards.

EMENS, KEGLER, BROWN, HILL & RITTER

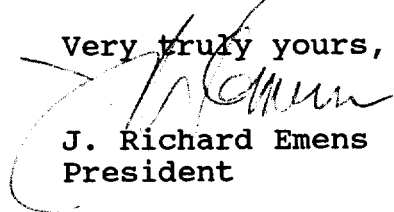
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U. S. Department of Labor
September 30, 1992
Page 3

Enclosed please find a check for \$1,000 representing the maximum civil penalty under the July 24, 1992 Department of Labor Notice for the top hat plan(s) maintained by the Employer, Emens, Kegler, Brown, Hill & Ritter Co., L.P.A.

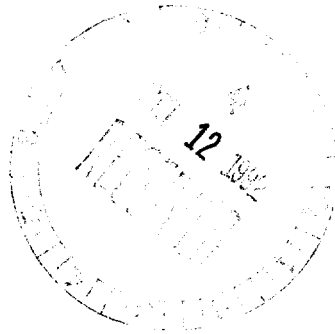
Very truly yours,



J. Richard Emens
President

JRE/dg
MLG

490.let.



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FIRST CLASS

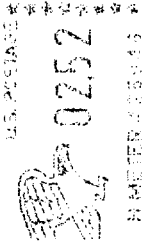
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CERTIFIED

P 749 725 124

MAIL

FIRST CLASS



FIRST CLASS MAIL

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