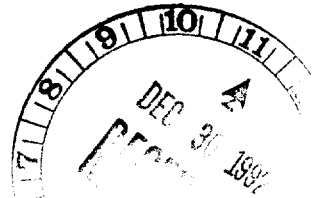


2520032903442

COLLINS, RIMER AND GORDON ARCHITECTS, INC.
C & R Building
2729 Prospect Avenue
Cleveland, Ohio 44115

Certified Mail
Return Receipt Requested



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

Re: Top-Hat Plans

18,005

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 for certain deferred compensation plans for a select group of management or highly compensated employees. In accordance with the aforementioned Regulation, the following information is provided with respect to the COLLINS, RIMER AND GORDON ARCHITECTS, INC. Top-Hat Plans:

- | | |
|-------------------------------------|---|
| 1. Name of employer: | <u>Collins, Rimer and Gordon Architects, Inc.</u> |
| 2. Address of employer: | <u>2729 Prospect Avenue</u>
<u>Cleveland, Ohio 44115</u> |
| 3. Employer Identification no. | <u>34-1088955</u> |
| 4. <u>Current Plans</u>
One Plan | <u>Number of Participants</u>
Five |

Declaration: The employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In addition to the foregoing plan, the company maintains or may in the future maintain, one (1) or more deferred compensation agreements which have been individually negotiated with individual employees. While the company does not believe that these plans are covering by ERISA, the company nonetheless includes them in this filing.

We understand that this is a one time filing and covers all present and future deferred compensation plans for a select group of management or highly compensated employees. We understand also that it is not necessary to make further filings even if the employer adopts a new plan, modifies an existing plan, or the number of participants in any of the plans changes.

Please acknowledge receipt of this Declaration by signing the enclosed copy and returning same in the envelope provided.

Very truly yours,

COLLINS, RIMER AND GORDON
ARCHITECTS, INC.

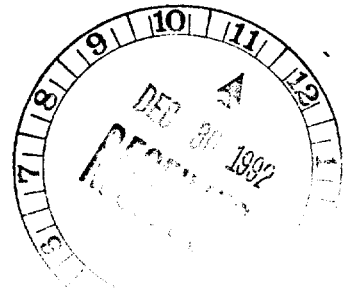
Date: Dec. 16, 1992

By: *Rudolph J. Gordon*

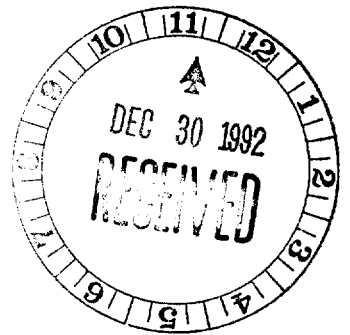
P.S. Enclosed is check #3976 payable to the order of Department of Labor in the amount of \$1,000.00.

RJG

RJG/kmf
Enclosure

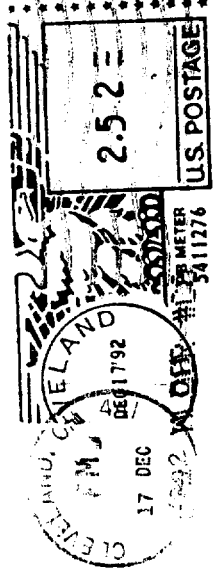
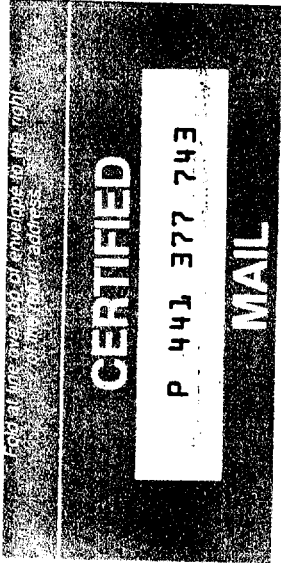


144E\



18,005

NICOLA, GUDBRANSON & COOPER
2750 TERMINAL TOWER
CLEVELAND, OHIO 44113



[Handwritten signature]

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

