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October 21, 1992

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 Sir:

Talbert House has on September 1, 1992 established a Deferred Compensation Plan for the benefit of a select group of management or highly compensated employees. In accordance with the alternative method of compliance prescribed under DOL Reg. §2520.104-23, the following information is hereby provided:

Name: Talbert House
Address: 2601 Melrose Avenue
Cincinnati, OH 45206
EIN: 31-0713350

Number of Plans: 1
Name of Plan: Talbert House Section 457 Deferred Compensation Plan
Number of Employees in Plan: 5

Should you require any further information, please contact the undersigned at (513) 621-2120.

Very truly yours,

STRAUSS & TROY


Claudia G. Allen

CGA/cgd
cc: Mr. Neil Tilow, Executive Director
Julie Shifman, Esq.

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