

JEFF KEELER
President

ERIC SMITH
Executive Vice President

DICK FISHEL
Vice President

THE FISHEL COMPANY

1810 ARLINGATE LANE
COLUMBUS, OHIO 43228

(614) 274-8100

JOHN PHILLIPS
Vice President

MIKE JORDAN
Vice President

JUNIOR CASSITY
Vice President

March 22, 1994

MAR 29 1994
RECEIVED

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

2520040150224

Re: 29 CFR §2520.104-23(b) Statement Filed on Behalf of
The Fishel Company

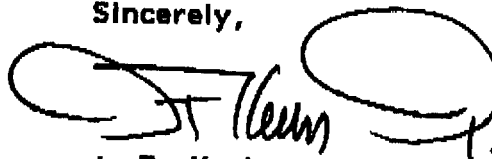
Dear Sirs:

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

- Name and address of Employer:**
The Fishel Company
1810 Arlingate Lane
Columbus, OH 43228
- Taxpayer Identification Number:** 31-4360115
- The company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- Currently there are two individuals covered by deferred compensation letter agreements.

If you require anything further related to the above, please contact the undersigned.

Sincerely,



J. F. Keeler, Jr.
President

JFK:dsf