
The Columbus Dispatch

34 South Third Street • Columbus, Ohio 43215 • (614) 461-5000

2520040151874

A. KENNETH PIERCE, JR.
Vice President
and Chief Financial Officer
(614) 461-5220

August 22, 1990

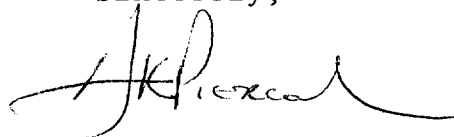
Pension and Welfare Benefits Administration
Top Hat Plan Exemption
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Declaration of Maintenance of Top Hat Plans
The Dispatch Printing Company
Employer I.D. Number: 314166990

Dear Sir or Madam:

The above-referenced employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Supplemental Retirement Benefit Plan of The Dispatch Printing Company and its Associated Companies covers five employees of the employer. The Directors' Retirement Benefit Plan of The Dispatch Printing Company and its Associated Companies covers eight employees of the employer. The benefits under both of the plans are paid as needed solely from the general assets of the employer. This declaration is being filed pursuant to Department of Labor Regulation Section 2520.104-23 as an alternative form of compliance with the reporting and disclosure requirements of Part 1 of ERISA.

Sincerely,



AKP:s11

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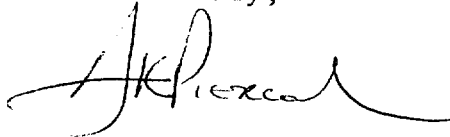
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AKP:sll