

2520040153520

April 5, 1995

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

APR 5 1995
11:28

Re: R. W. Sidley, Inc.
E.I.N.: 34-0529112
436 Casement Avenue
P. O. Box 150
Painesville OH 44077

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of Title 29, Chapter XXV, Subchapter C, Part 2520, Subpart D of the Code of Federal Regulations, the above referenced employer, an Ohio corporation, hereby declares that it has in existence an arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The arrangement currently benefits one individual, who is an employee of the employer. The arrangement was executed on December 19, 1994.

Respectfully submitted,

R. W. SIDLEY, INC.

By: Robert P. Sidley
Title: President

DGJ:apj

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