

**NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR  
FOR NON-QUALIFIED DEFERRED COMPENSATION ARRANGEMENT**

TO: 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

2520040154141

FROM: FORTNEY & WEYGANDT, INC.  
13363 Madison Avenue, Lakewood, OH 44107-4843  
Employer I.D. No.: 34-1264200

Dear Sir or Madam:

This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Fortney & Weygandt, Inc. (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

Ed Greathouse

Mike Cunningham

Don McClear

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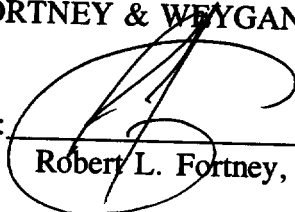
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Thank you for your attention to this matter.

FORTNEY & WEYGANDT, INC.

Date: February 27, 1996

By:   
Robert L. Fortney, President

JGC/rlc

**VIA CERTIFIED MAIL NO. Z 146 784 697**  
**RETURN RECEIPT REQUESTED**