

2520040154574

April 10, 1996

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

APR 12 1996 11:50 AM  
FBI - WASHINGTON

Re: Registration Statement for Plan of Deferred Compensation

Dear Sir or Madam:

Pursuant to Dept. of Labor Regulation §2520.104-23, and on behalf of the Employer identified below, we hereby file the following information with respect to a plan of deferred compensation maintained by the Employer:

1. Name and address of Employer:  
Samuels Products, Inc.  
9851 Redhill Drive  
Cincinnati, Ohio 45242  
Attention: Mr. Millard E. Samuels  
(513) 891-4456
2. Employer's Identification Number (EIN): 31-0431100
3. The Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
4. At present, one employee is covered by such plan. This registration statement is being filed within 120 days of when the plan became subject to Title I of ERISA.

The Employer will provide plan documents to the Secretary of Labor's representative upon request, pursuant to section 104(a)(1) of the Employee Retirement Income Security Act.

Please contact the undersigned if you have any questions about this registration.

Sincerely yours,

Samuels Products, Inc.

By: 