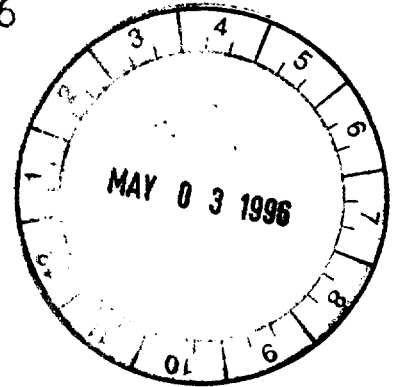


2520040155036



April 19, 1996

Office of Employment Benefits Security
Labor - Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: R.C. Ford Associates, Inc.
RFK&D Ref. 2770-10

Dear Mr. Secretary:

R.C. Ford Associates, Inc. currently has an employee benefit plan primarily established and maintained for the purpose of providing a split-dollar insurance plan to a select group of highly compensated employees. One employee participates in this plan. The pertinent employer data is as follows:

Name of Corporation:	R.C. Ford Associates, Inc.
Address:	2754 Erie Avenue Cincinnati, Ohio 45208
Telephone Number:	(513) 871-9320
EIN:	31-0888173

This statement is filed under authority of Labor Regulations Section 2520.104-23.

By:


Dale F. Peter, President