

2520040761482



AMERICAN GREETINGS

ONE AMERICAN ROAD
CLEVELAND, OHIO 44144-2398
216/252-7300 • FAX 216/252-6778

VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED

December 29, 1993

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

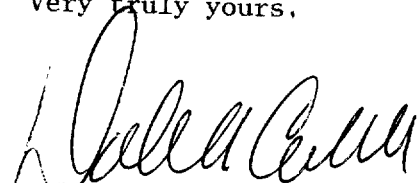
Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:	American Greetings Corporation One American Road Cleveland, Ohio 44144
Employer Identification Number:	34-0065325

Effective October 26, 1993, American Greetings Corporation maintains the American Greetings Executive Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently, the Plan has thirty-five (35) participants.

Very truly yours,


Dale A. Cable
Plan Administrator
Treasurer

JAN 10 1994
RECEIVED