

2520040762237

STATEMENT TO COMPLY  
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for The Buckeye Ranch Code §457(f) Plan (the "Plan"). The Plan is maintained by The Buckeye Ranch, Inc. (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer also maintains The Buckeye Ranch Eligible Code §457 Deferred Compensation Plan. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - The Buckeye Ranch, Inc.  
5665 Hoover Road  
Grove City, Ohio 43213

Employer Identification No. - 31-0642111

No. of Employees in Plan - 1

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

# Vorys, Sater, Seymour and Pease LLP

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March 13, 2003

Top Hat Plan Exemption  
Employee Benefits Security  
Administration  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue, NW.  
Washington, D. C. 20210

Re: Top Hat Plans – The Buckeye Ranch, Inc.

Dear Sir or Madam:

Enclosed please find statements to comply with the reporting and disclosure requirements of 29 CFR §2520.104-23 for The Buckeye Ranch Eligible Code §457 Deferred Compensation Plan and The Buckeye Ranch Code §457(f) Plan . If you have any questions concerning this matter, please call me.

Very truly yours,



Michael J. Settineri

MJS/msj

Enclosures

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WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for The Buckeye Ranch Eligible Code §457 Deferred Compensation Plan (the "Plan"). The Plan is maintained by The Buckeye Ranch, Inc. (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer also maintains The Buckeye Ranch Code §457(f) Plan. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - The Buckeye Ranch, Inc.  
5665 Hoover Road  
Grove City, Ohio 43213

Employer Identification No. - 31-0642111

No. of Employees in Plan - 6

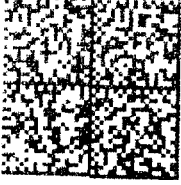
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