

*Muehlhauser & Moore*

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September 2, 2003

2520040763702

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

Re: Herman's Furniture, Inc.

Dear Sir:

This letter is being filed with the Department of Labor pursuant to DOL Reg. §2520.104-23, in order to take advantage of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

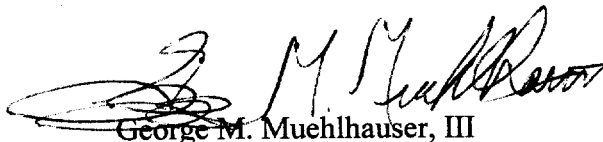
Name of Employer	Herman's Furniture, Inc.
Address:	1800-10 Cleveland Road Sandusky, Ohio 44870

Employer Identification No.:	34-4421689
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The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees. The Employer currently maintains one (1) such plan which covers one (1) employee.

If you have any questions regarding this statement, please contact the undersigned.

Very truly yours,

  
George M. Muehlhauser, III

GMM:jlr

LAW OFFICES

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ADMINISTRATION ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVE NW  
WASHINGTON DC 20210

