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January 20, 1998

CERTIFIED MAIL-RETURN RECEIPT REQUESTED

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

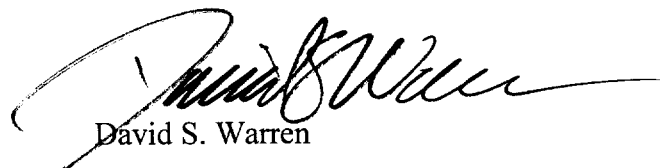
RE: General Revenue Corporation Salary Continuation Plan

Dear Sir or Madam:

On behalf of General Revenue Corporation, enclosed is the Alternative Reporting and Disclosure Statement under Regulation §2520.104-23 filed this day with respect to the above nonqualified deferred compensation plan for select employees of General Revenue Corporation.

Very truly yours,

GRAYDON, HEAD & RITCHEY


David S. Warren

DSW:lmb
Enclosure

C: Mr. Myron D. Rowland
Robert S. Marriott, Esq.

Graydon
Head &
Ritchey

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511 Walnut Street
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Cincinnati, Ohio 45201

CERTIFIED

P 977 310 872

MAIL

RETURN RECEIPT REQUESTED



First Class Mail

A large, stylized handwritten signature in black ink, appearing to be 'G. S. I.' or similar.

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