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97 DEC 30 AM 11:24

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December 24, 1997

2520040183512

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: Brighton Center, Inc. Nonqualified Supplemental Retirement Plan and Rabbi Trust

Dear Sir or Madam:

On behalf of Brighton Center, Inc., enclosed is an Alternative Reporting and Disclosure Statement under Regulation §2520.104-23 filed this day with respect to the above-referenced plan established for select employees of Brighton Center, Inc.

Very truly yours,

GRAYDON, HEAD & RITCHEY


Robert R. Saelinger

RRS/cc
Enclosure

c: Robert Brewster (w/enc.)
James Segers (w/enc.)

BRIGHTON CENTER, INC.

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES**

To the Secretary of Labor:

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

Name and Address of Employer: Brighton Center, Inc.
P.O. Box 325
Newport, KY 41072

Employer Identification
Number: 61-0673886



Brighton Center, Inc. maintains a Nonqualified Supplemental Retirement Plan for the purpose of providing supplemental retirement income to select management or highly compensated employees. Two (2) employees are eligible to participate in the Plan as of the date of this filing. Copies of the Plan document are available upon request.

Dated: December 24, 1997

**Graydon
Head &
Ritchey**

1900 Fifth Third Center
511 Walnut Street
P.O. Box 6464
Cincinnati, Ohio 45201

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the right of the return address

CERTIFIED

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MAIL

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**

