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EXHIBIT  
OFFICE OF  
DEFENDANT  
SECRETARY  
ADDRESS  
20216

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RECEIVED

Secretary of Labor  
Labor-Management Services Administration  
U. S. Department of Labor  
Washington, D.C. 20216

Attention: Office of Employee Benefits Security

Gentlemen:

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 a select group of management or highly-compensated employees, specified in Department of Labor Regulations, 29 C.F.R. 2520.104-23, the following information is provided by the undersigned employer:

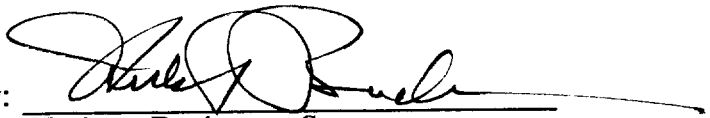
The Distillata Company  
1524 East 24th Street  
Cleveland, OH 44114  
Employer I.D. No.: 34-0185460

The Distillata Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or high-compensated employees.

Number of plans and participants in each plan: 1 plan covering 1 participant-employee

Dated April 30, 1993.

THE DISTILLATA COMPANY  
Employer and Plan Administrator

By:   
Herbert Buckman, Secretary