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HEINICK, APPLE & COMPANY

Stanley Apple, CPA
Joseph E. Palmer, CPA, MBA
David J. Gaino, CPA, MT
Robert J. McCann, Jr., CPA, MT

CERTIFIED PUBLIC ACCOUNTANTS / A PROFESSIONAL CORPORATION

David Myers, CPA, MT
Roger B. Watkins, CPA

December 29, 1992

Jay D. Heinick, CPA
Leon R. Graf, CPA
Jerome Apple, CPA, MT

Secretary of Labor
Department of Labor
Pension and Welfare
Benefits Administration
P. O. Box 75212
Washington, D. C. 20013-5212

To Whom This May Concern:

This statement is being filed under Section 2520.104-23 (b) (1) of the federal code.

Employer Name:

Heinick, Apple & Company
1540 West Market Street
Akron, Ohio 44313

Employer Identification Number: 34-1082617

Heinick, Apple & Company maintains a plan to provide deferred compensation for a select group of management or highly compensated employees. There are nine (9) eligible persons.

Sincerely,

David J. Gaino
David J. Gaino, CPA, MT
Principal

DJG:cdr
Enclosure

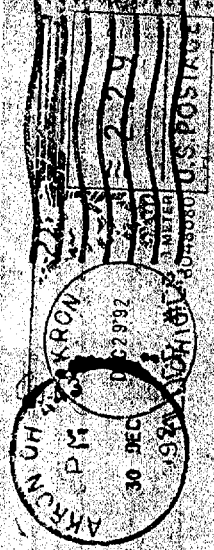
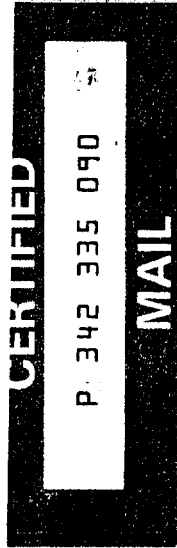
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HEINICK APPLE
AND COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
THE EXECUTIVE BUILDING / 1540 WEST MARKET STREET
SUITE 201 / AKRON, OHIO 44313



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