

WELTMAN, WEINBERG & REIS

Co., L.P.A.

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2520042390508

April 3, 2000

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5619
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Dear Sir:

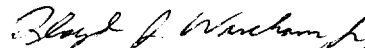
Weltman, Weinberg & Reis Co., L.P.A., 323 W. Lakeside Avenue, Suite 200, Cleveland, Ohio 44113 maintains one plan for the primary purpose of providing deferred compensation to a highly compensated group of employees. The name of this plan, the number of participants, and the date the plan was established are as follows:

Deferred compensation agreement 12 December 14, 1999

The Employer Identification Number of Weltman, Weinberg & Reis Co., L.P.A. is 34-1095923.

This statement is filed in accordance with Regulation 2520.104-23. Please advise us if there is any further information you desire with respect to the foregoing plan.

Very truly yours,



Lloyd J. Wareham, Jr.
Chief Financial Officer
Administrator for the above plan

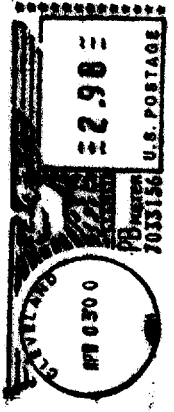
For a list of certified companies, go to
www.fedex.com/certified-address

WELTMAN, WEINBERG & REIS
Co., L.P.A.
LAKESIDE PLACE
323 W LAKESIDE AVE STE 200
CLEVELAND OH 44113-1089

CERTIFIED

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MAIL



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