

EMENS, KEGLER, BROWN, HILL & RITTER

A Legal Professional Association
ATTORNEYS AND COUNSELORS AT LAW

CAPITOL SQUARE

SUITE 1800

65 EAST STATE STREET

COLUMBUS, OHIO 43215-4294

TELEPHONE: (614) 462-5400

FACSIMILE: (614) 464-2634

250 EXECUTIVE DRIVE

SUITE B

MARION, OHIO 43302

TELEPHONE: (614) 387-1120

FACSIMILE: (614) 387-3630

May 21, 1996

JOHN F. ALLEVATO
DONALD A. ANTRIM
JACK A. BJERKE
JOHN P. BRODY
WILLIAM J. BROWN
LARRY K. CARNAHAN
STEPHEN E. CHAPPELEAR
J. RICHARD EMENS
LAWRENCE F. FEHELEY
DONALD W. GREGORY
ALLEN L. HANDLAN
EDWARD C. HERTENSTEIN
PAUL R. HESS
THOMAS W. HILL
ROBIN SMITH HOKE
GENE W. HOLLIKER
CHARLES J. KEGLER
R. KEVIN KERNS
RONALD L. MASON

LARRY J. MCCLATCHEY
SAMUEL C. RANDAZZO
PAUL D. RITTER, JR.
RICHARD P. ROSENBERY
O. JUDSON SCHEAF, III
KARL W. SCHEDLER
RICHARD W. SCHUERMANN, JR.
ROBERT G. SCHULER
THEODORE SCOTT, JR.
S. MARTIJN STEGER
ROGER P. SUGARMAN
KEVIN L. SYKES
JOHN R. THOMAS
JOHN B. TINGLEY
FRANK A. TITUS
MELVIN D. WEINSTEIN
BEATRICE E. WOLPER
R. DOUGLAS WRIGHTSEL
MICHAEL E. ZATEZALO

DENISE CLEARY CLAYTON
ROBERT G. COHEN
STEPHEN D. DUNSON
JAMES R. ELEY
MICHAEL J. GALEANO
MARY JANE GLADFELTER
GREG R. GRABOVAC
JAMES M. GRONER
DANIEL G. HILSON
LYNDA G. LOOMIS
THOMAS M. L. METZGER
MICHAEL R. MOSER
WILLIAM A. NICOLOZAKES
MARY FAIRAND SCHNEIDER
ROBERT C. SCHULER
AMY M. SHEPHERD
BRAD A. SPRAYBERRY
TIMOTHY T. TULLIS
CHRISTOPHER J. WEBER

ANTHONY C. WHITE
JILL A. WHITWORTH
SHAWNELL WILLIAMS

OF COUNSEL
JOHN C. DEAL
JOHN L. GRAY
ROBERT D. MAROTTA
TED M. McKINNISS*
S. NOEL MELVIN
JOSEPH M. MILLIOUS
CHALMERS P. WYLIE

*Resident in Marion Office

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-56644, U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Strawser Incorporated Employment and Deferred Compensation Agreement.

Dear Madam/Sir:

Pursuant to Department of Labor Regulation §2520.104-23, please be advised that Strawser Incorporated, 1595 Frank Road, Columbus, Ohio 43223, EIN #31-4412354 maintains the above captioned Plan primarily for the purpose of providing deferred compensation to a highly compensated employee. Once such Plan is maintained by the employer and one employee is covered by the Plan.

Sincerely,



Michael R. Moser

MRM/dg