

2520042391840

April 13, 1999

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, N.W.
Washington, D.C. 20210

Re: Zashin & Rich Co., L.P.A.
55 Public Square, Suite 1490
Cleveland, Ohio 44113-1901
EIN: 34-1351566

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of Title 29, Chapter XXV, Subchapter C, Part 2520, Subpart D of the Code of Federal Regulations, the above referenced employer, an Ohio professional corporation, hereby declares that it has in existence an arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The arrangement currently benefits one (1) individual, who is currently employed by the employer. The arrangement was executed on January 2, 1999.

Respectfully submitted,

ZASHIN & RICH CO., L.P.A.

By: 

Andrew Zashin, Resident