

WILLIAM J. MITTENDORF

Suite 300
24441 Detroit Road
Westlake, Ohio 44145-1543
Telephone: 216-892-8380
Facsimile: 216-892-9623

Attorney at Law

Writer's Direct Dial 440-892-8411

February 6, 1998

VIA 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
Washington, D.C. 20210

Re: Clecorr, Inc.
EIN: 34-1573414

Gentlemen:

On behalf of our client, Clecorr, Inc., enclosed find executed Alternative Method of Reporting and Disclosure dated January 29, 1998 for the following:


Plan

Deferred Compensation Agreement
dated November 13, 1997 for Eugene R. Smith

Deferred Compensation Agreement
dated November 13, 1997 for John Dye

This filing is being made pursuant to DOL Regulation Title 29 C.F.R. § 2520.104-23.

Sincerely,


William J. Mittendorf

WJM:pms
Enclosure

cc: Mr. Eugene R. Smith

2520042392536

CLECORR, INC.
10610 Berea Road
Cleveland, Ohio 44107

January 29, 1998

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Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, D.C. 20210

Re: Alternative Method of Reporting and Disclosure

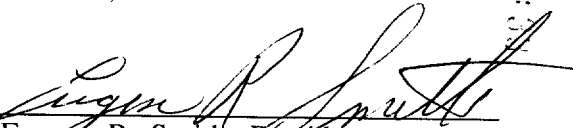
Dear Sirs:

Pursuant to Department of Labor ("DOL") Regulation Title 29C.F.R. §2520.104-23 (the "Regulation"), this is to advise you that Clecorr, Inc., Employer Identification No. 34-1573414, 10610 Berea Road, Cleveland, Ohio 44107 (the "Company"), has adopted the following plans, each of which constitutes a non-qualified, unfunded, deferred compensation plan. The plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company.

<u>Plan</u>	<u>Current Participant</u>
Deferred Compensation Agreement dated November 13, 1997 for Eugene R. Smith	1
Deferred Compensation Agreement dated November 13, 1997 for John Dye	1

Very truly yours,

CLECORR, INC.

by: 
Eugene R. Smith, President

CERTIFIED

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MAIL

WILLIAM J. MITTENDORF

Attorney at Law

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