

**TAFT, STETTINIUS & HOLLISTER LLP**

2520042394046

1800 STAR BANK CENTER  
425 WALNUT STREET  
CINCINNATI, OHIO 45202-3957

513-381-2838  
FAX: 513-381-0205

COLUMBUS, OHIO OFFICE  
TWELFTH FLOOR  
21 EAST STATE STREET  
COLUMBUS, OHIO 43215-4221  
614-221-2838  
FAX: 614-221-2007

NORTHERN KENTUCKY OFFICE  
THOMAS MORE CENTRE  
2670 CHANCELLOR DRIVE  
CRESTVIEW HILLS, KENTUCKY 41017-3491  
606-331-2838  
513-381-2838  
FAX: 513-381-6613

CLEVELAND, OHIO OFFICE  
SIXTH FLOOR  
BOND COURT BUILDING  
1300 EAST NINTH STREET  
CLEVELAND, OHIO 44114-1503  
216-241-2838  
FAX: 216-241-2837

DIRECT LINE: (513) 357-9390

E-MAIL: fink@taftlaw.com

MARGARET C. COLLOTON  
PATRICIA O. LOWRY  
RONALD C. CHRISTIAN  
MARCIA VOORHIS ANDREW  
ROBERT A. BILOTT  
WILLIAM E. NAKASIAN\*  
EARL K. MESSER  
DAVID HAMILTON PECK  
KEITH W. JOHNSON  
JOSEPH A. RECTENWALD\*\*  
JENNIFER L. ESCHEDOR  
JOHN M. STANTON III  
CHARLES F. CROOG  
MICHAEL W. LOUDENSLAGER  
GEORGE D. MOLINSKY  
RONALD A. BELL  
TRACEY A. CHRISKE  
WILLIAM E. JOHNSON  
JULIA B. MEISTER  
CYNTHIA C. FELSON  
CURT CARL HARTMAN  
MARY L. RUST  
DAWN LAMPLEY BOLAND  
KATHERINE DOGGETT GOLDSMITH  
MEL J. SIMMONS  
CHRISTOPHER W. TIMMONS  
NORMA M. DICKENS  
MARY ELIZABETH WELCH\*\*\*  
JEREMY P. BLUMENFELD  
SCOTT A. KANE  
KIM D. SEATON  
JOANNA STERN VALDES  
MARK J. SHEPPARD

RAYMOND W. LEMBKE  
MARK A. FERGUSON\*\*\*  
JENNIFER BUSH OLANO  
PATRICIA D. BRAXTON  
STEPHEN H. JETT  
RUSSELL S. SAYRE  
W. TIMOTHY MILLER  
TIMOTHY L. COYLE  
DANIEL E. FAUSZ  
DANIEL R. WARNCKE  
CAROLYN K. GERWIN  
HOWARD M. ULLMAN  
LISA A. HUELSMAN  
JOANNE C. McANLIS  
REBECCA L. SIMPSON  
SUSAN GRODY RUBEN  
JOHN P. CURP\*  
J. STEVEN JUSTICE  
CALEB E. NELSON  
JOHN C. MIDDLETON\*\*  
DAVID V. ALLEN\*\*\*  
BRIAN M. DAVIS  
ERIC K. COMBS  
KERRY P. HASTINGS  
KRISTINA SUNG KEPNER\*  
SUSAN BALLARD SALYER  
KARLA M. ROGERS\*\*\*  
DAVID L. WHEELER  
JACK J. DEFEVERE, JR.  
LINDA A. KUIMAS  
SHANNAN B. STAMPER  
LORI E. WALKER  
E. J. WUNSCH

\*COLUMBUS, OHIO OFFICE  
\*\*NORTHERN KENTUCKY OFFICE  
\*\*\*CLEVELAND, OHIO OFFICE

CHARLES D. LINDBERG  
ROBERT G. STACHLER  
L. CLIFFORD CRAIG  
WILLIAM K. ENGEMAN  
JEROLD A. FINK  
J. ALAN LIPS  
GERALD J. RAPIEN  
HENRY C. KASSON  
R. JOSEPH PARKER  
G. JACK DONSON, JR.  
RICHARD D. SPOOR\*\*  
THOMAS C. HILL  
THOMAS T. TERP  
ROGER A. WEBER  
ROSS E. WALES  
JAMES M. HALL, JR.  
TIMOTHY J. QUINN  
DANIEL J. HOFFHEIMER  
JOHN J. MCCOY  
TIMOTHY P. REILLY  
JAMES H. BRUN  
WILLIAM K. SMITH\*\*\*  
MICHAEL J. ZAVATSKY  
MARK J. STEPANIAK  
GERALD S. GREENBERG  
TOSHIO NAKAO  
ELIZABETH A. GALLOWAY  
THOMAS E. GROSSMANN  
JEFFREY S. SCHLOEMER  
TIMOTHY C. SULLIVAN  
PHILIP F. SCHULTZ  
MICHAEL A. BYERS\*  
DAVID G. KRALL  
MARK J. RUEHLMANN  
TAMMY P. HAMZEPPOUR  
MICHAEL E. D'FRANK  
STEPHEN C. MAHON  
FREDERICK H. BURTON

JAMES R. BRIDGELAND JR.  
JAMES J. RYAN  
ROBERT J. TOWNSEND  
RONALD R. NEWBANKS  
THOMAS D. HEEKIN  
MELVIN S. SHOTTEN  
STEPHEN M. NECHEMIAS  
ROBERT E. RICH  
TIMOTHY E. HOBERG  
RICHARD S. ROBERTS  
DAVID L. JOHNSON\*  
LAWRENCE J. BARTY  
LAWRENCE D. WALKER\*  
DONALD C. HESS  
TIMOTHY P. NAGY\*  
W. STUART DORNETTE  
EDWARD D. DILLER  
TIMOTHY J. HURLEY  
STEVEN W. WEEKS  
WILLIAM J. SEITZ III  
THOMAS R. SCHUCK  
DONALD M. HEMMER\*\*  
KIM K. BURKE  
CHARLES MICHAEL STEPHAN  
MARGARET AVRIL LAWSON  
ROBERT B. CRAIG\*\*  
STEPHEN M. GRIFFITH, JR.  
ROBERT S. CORKER  
STEVEN A. MARRER\*\*\*  
PATRICK J. MITCHELL  
STEPHEN D. LERNER  
SAMUEL M. DURAN  
SUSAN E. WHEATLEY  
MICHAEL C. LUEDER\*\*\*  
DOREEN CANTON  
CHARLES H. PANGBURN III  
GREGORY PARKER ROGERS  
MARK G. KOBASUK

OF COUNSEL: J. MACK SWIGERT  
LEONARD A. WEAKLEY  
ROBERT T. KEELER  
MURRAY S. MONROE  
FRANK H. STEWART  
WILBUR L. COLLINS  
CYNTHIA F. BLANK  
JAMES J. MAYER  
LAURA A. RINGENBACH

June 28, 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 NW  
Washington, DC 20210

Re: Taft, Stettinius & Hollister LLP (EIN: 31-0541755)  
Partners Retirement and Death Benefits Agreement

To Those Responsible for Top Hat Plan Filings:

Since 1990 under our law firm's Partnership Agreement, certain retirement and death benefits have been provided for Equity Partners and Income Partners. As of Monday, March 29, 1999, the Partnership Agreement was amended so that it provides retirement and death benefits for Equity Partners and only death benefits for Income Partners. This agreement is and will remain unfunded. It covers only our firm's partners and retired partners, who are a select group of our firm's management and highly compensated individuals. Initially 82 individuals are covered, only 12 of whom are Income Partners (i.e., non-equity partners), and zero (0) of whom are employees.

Top Hat Plan Exemption  
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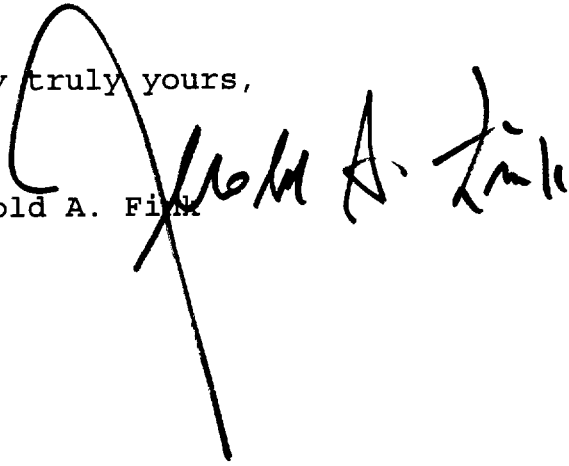
It is our view of the law that such an agreement is not subject to the provisions of ERISA because it covers only partners, not employees. However, since for tax purposes we "checked the box" on IRS Form 8832 in 1998 for our partnership to be taxed like a corporate employer under Internal Revenue Code Section 7701 (and our partners to be taxed like employees), we are taking this precaution to avail ourselves of the "top hat" alternative form of filing set forth in 29 CFR § 2520.104-23.

We would appreciate your returning to us a date-stamped copy of this letter in the enclosed, stamped envelope.

Thank you.

Very truly yours,

Jerold A. Fink



Enclosure