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RACHELLE KUZNICKI ZIDAR  
\* LICENSED TO PRACTICE  
IN ADDITION TO OHIO

**WICKENS, HERZER & PANZA**

A LEGAL PROFESSIONAL ASSOCIATION

1144 WEST ERIE AVENUE  
P.O. BOX 840  
LORAIN, OHIO 44052-0840

LORAIN: (440) 246-5268  
CLEVELAND: (216) 447-4418  
ELYRIA: (440) 236-3921  
FACSIMILE: (440) 244-4380

CORPORATE PLAZA I  
SUITE 100  
6450 ROCKSIDE WOODS BLVD. SOUTH  
CLEVELAND, OHIO 44131-2230  
(216) 447-4418  
FACSIMILE (216) 447-0998  
WILLIAM G. WICKENS  
(1932 - RETIRED 1996)

**VIA CERTIFIED MAIL NO. Z 366 177 808**  
**RETURN RECEIPT REQUESTED**

TO: 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

FROM: Sprenger Enterprises, Inc.  
3905 Oberlin Avenue  
Lorain, OH 44053-2838  
Employer I.D. No.: 34-1623232

DATE: December 21, 1998

Dear Sir or Madam:

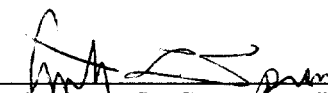
This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Sprenger Enterprises, Inc. (the "Employer").

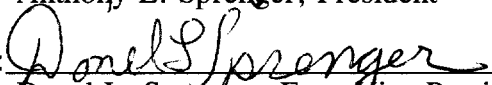
Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

Anthony L. Sprenger  
Donel L. Sprenger

Thank you for your attention to this matter.

SPRENGER ENTERPRISES, INC.

By:   
Anthony L. Sprenger, President

And:   
Donel L. Sprenger, Exec. Vice-President

NA/clf  
cc: Sprenger Enterprises, Inc.  
Donald C. May  
f:\cor\top-na.d21\3592.001

**WICKENS, HERZER & PANZA**

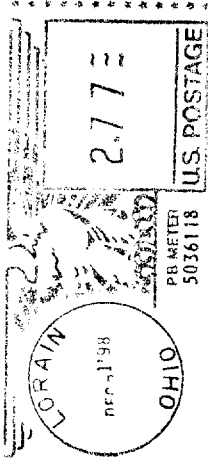
A LEGAL PROFESSIONAL ASSOCIATION  
1144 WEST ERIE AVENUE  
P.O. BOX 840  
LORAIN, OHIO 44052-0840

**CERTIFIED**

Z 366 177 808

**MAIL**

*Return Receipt Requested*



**TOP-HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS ADMINISTRATION  
ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210**

