

**Schaefer  
Printing  
Company**

2817 Detroit Avenue  
Cleveland, Ohio 44113-2780  
216 241-6306 FAX 216 241-0108

2520005096149



December 29, 1992

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 20013-5212

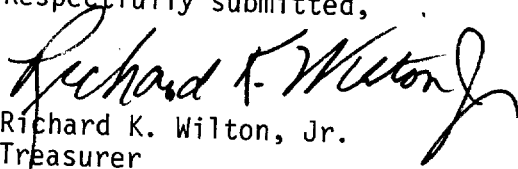
RE: Schaefer Printing Company EIN: 34-0510730 2817 Detroit Avenue  
Cleveland, Ohio 44113-2780

Dear Sirs:

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 S corporation, hereby declares that it has in existence three arrangements primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each arrangement currently benefits one individual.

This statement is being filed pursuant to the terms of the Department of Labor Notice dated July 24, 1992, and published in the Federal Register at 57 FR 33019-01 (the "Notice"). The filing of this statement is intended to comply with the requirements set forth in the Notice (as modified by the September 16, 1992 notice regarding the extension of the filing date) and, except to the extent required by the Notice, is not an admission or acknowledgement that the described arrangements are subject to the provisions of ERISA, to the jurisdiction of any regulatory agency, or are "top hat" plans as described in the Notice. The employer waives no rights with respect to the arrangements described above except as specifically required by the Notice.

Respectfully submitted,

  
Richard K. Wilton, Jr.  
Treasurer  
Schaefer Printing Company

31809

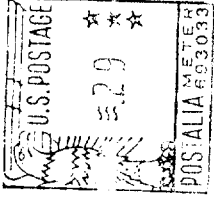
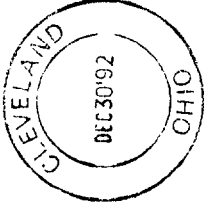
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