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July 1, 1992

2520005096494

Office of Employment Benefits Security
 Labor-Management Services Administration
 U.S. Department of Labor
 Washington, D.C. 20216

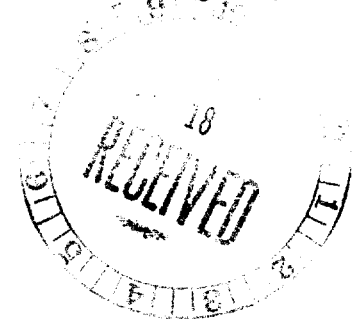
Dear Mr. Secretary:

This corporation currently has an employee benefit plan primarily established and maintained for the purpose of providing a plan of deferred compensation and salary continuation to a select group of highly compensated employees.

One employee participates in this plan.

The pertinent employer data is as follows:

Cincy Tool Rental, Inc.
 3741 Warsaw Avenue
 Cincinnati, Ohio 45205
 (513) 921-7227



Employer Identification Number: 31-0867014

This statement is filed under authority of Labor Regulations Section 2520.104-23.

CINCY TOOL RENTAL, INC.

BY: Robert E. Bruner, Pres.
 Robert E. Bruner, President

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