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KATZ, TELLER, BRANT & HILD

A LEGAL PROFESSIONAL ASSOCIATION

2400 CHEMED CENTER
255 EAST FIFTH STREET
CINCINNATI, OHIO 45202-4724
(513) 721-4532
TELECOPIER No. (513) 721-7120

December 2, 1992

REUVEN J. KATZ
JEROME S. TELLER
JOSEPH A. BRANT
GUY M. HILD
ROBERT A. PITCAIRN, JR.
ROBERT E. BRANT
RONALD J. GORET
JAMES F. MCDANIEL
ANDREW R. BERGER*
MARK J. JAHNKE
WILLIAM F. RUSSO
MARK A. STIEBEL
JOHN R. GIERL
BRUCE A. HUNTER*
GREGORY E. LAND
BRADLEY G. HAAS
DANIEL P. UTT
CYNTHIA L. GIBSON
SUZANNE PRIEUR LEHMAN

*ALSO ADMITTED IN KENTUCKY

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
P 010 359 450

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

RE: Katz, Teller, Brant & Hild
I.D.#: 31-0794435

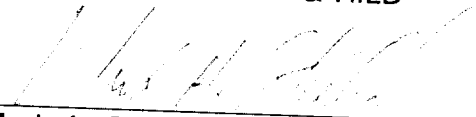
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Dear Sir or Madam:

In accordance with the provisions of Department of Labor News Release 92-158 and subsequent announcements, enclosed is the statement required under Labor Regulation Section 2520.104-23(b). Enclosed also is a check for \$1,000.00.

Very truly yours,

KATZ, TELLER, BRANT & HILD

By: 
Mark A. Stiebel

enclosures

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Pension and Welfare Benefit Programs
U.S. Department of Labor

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Katz, Teller, Brant & Hild
2400 Chemed Center
255 E. 5th Street
Cincinnati, Ohio 45202

Employer Identification Number: 31-0794435

Katz, Teller, Brant & Hild maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One Plan

Number of Participants: 14

KATZ, TELLER, BRANT & HILD

BY: 

Plan Administrator

Dated: December 2, 1992

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ML05 #02

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P.O. Box 75212
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