

U.S. Department of Labor
 Pension and Welfare Benefits Administration
 P.O. Box 75212
 Washington, D.C. 20013-5212

22-11

Gentlemen:

This statement is being filed in accordance with the alternate compliance method as described in the regulations under Section 2520.104-23 of Title I of the Employee Retirement Income Security Act of 1974 for the following Employer/Plan Administrator:

Name	Hexagon Industries, Inc.
Address	3615 Superior Avenue
City, State and Zip Code	Cleveland, Ohio 44114
Employer Identification Number	34-1281676

The above-named Employer/Plan Administrator declares that a plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

The above-named Employer/Plan Administrator maintains 1 such plan as described in the above paragraph. There is 1 employee in the plan.

Under penalties of perjury, the undersigned Employer/Plan Administrator declares that this statement to the best of their knowledge and belief is true, accurate and complete.

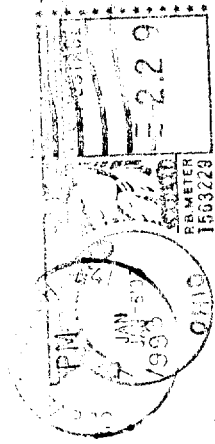
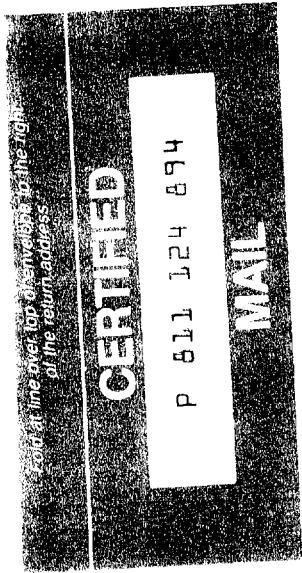
Hexagon Industries, Inc.

 Employer/Plan Administrator

 by Stephen R. Jackson

 Date

HEXAGON INDUSTRIES, INC.
3615 SUPERIOR AVE.
CLEVELAND, OHIO 44114



U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

