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PUBLIC DISCLOSURE

September 9, 1997

97 SEP 12 AM 10:45

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

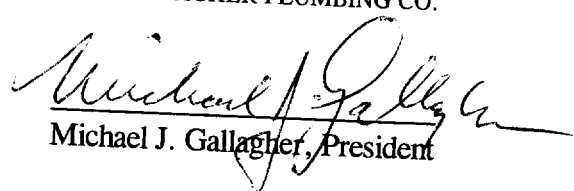
Re: The John F. Gallagher Plumbing Co.
36360 Lakeland Boulevard
Eastlake OH 44095-5314
34-1017101

Dear Sir or Madam:

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 corporation, hereby declares that it has in existence an arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The arrangement currently benefits one (1) employee, who is an employee of the employer. The arrangement was executed on May 12, 1997.

Respectfully submitted,

THE JOHN F. GALLAGHER PLUMBING CO.

By: 
Michael J. Gallagher, President

BLK:apj

G:\DA\APJ\FRINGE\GALLAGH.TH

Thank you for using
Return Receipt Service.

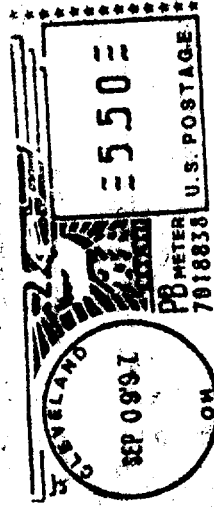
CERTIFIED - RETURN RECEIPT REQUESTED

FIRST CLASS MAIL

CERTIFIED

P 299 546 743

MAIL



McDonald, Hopkins,
Burke & Haber CO., L.P.A.
ATTORNEYS AT LAW
2100 Bank One Center
600 Superior Avenue, E.
Cleveland, Ohio 44114-2653

TO:

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210



Is your RETURN ADDRESS
completed on the reverse side?