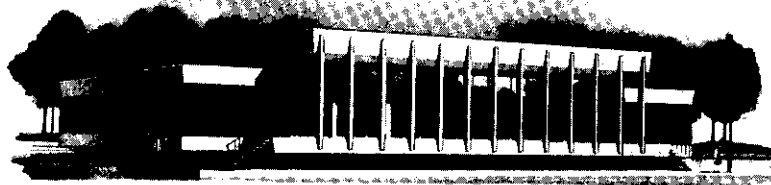


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The First Catholic Slovak Ladies Association

OF THE UNITED STATES OF AMERICA

NATIONAL HEADQUARTERS: 24950 CHAGRIN BOULEVARD - BEACHWOOD, OHIO 44122
AREA CODE 216 PHONE 464-8015

IRENE H. SAPARA
National Secretary

September 29, 1992

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

Re: D.O.L. Regs 2520. 104-23
Alternate Method of Compliance

Dear Sirs:

The following employer:

First Catholic Slovak Ladies Association
24950 Chagrin Blvd.
Beachwood, OH 44122

Employer Identification Number: 34-0220540

has established a non-qualified, non-funded plan of deferred compensation for a select group of management employees. The plan covers 9 participants. This is the only deferred compensation plan maintained by the employer.

This letter is intended to comply with the Regulation cited above, specifying an alternate method of Compliance with the reporting and disclosure provisions of Part 1 of Title I of ERISA.

Very truly yours

Irene H. Sapara

Irene H. Sapara
National Secretary

IHS:NC

OCT 6 1992
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