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U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
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January 16, 2001

1000 Adams Street
Suite 200
Toledo, Ohio 43624-1507
Phone 419/242-1555
Fax 419/242-6827

Top Hat Plan Extension
Pension & Welfare Benefits Administration
U.S. Department of Labor, Room N-5644
Washington, D.C. 20210

RE: Nonqualified Deferred Compensation Plan Registration Statement

114 Grand Avenue
Defiance, Ohio 43512-1646
Phone 419/762-1552

Dear Sir/Madam:

Marc G. Williams-Young
Steven V. Spittler *
William R. Menacher *
Todd T. Miller *
David A. Bader *
Michele G. Carr
Certified Specialists
* Ohio Workers
Compensation

In order to comply with the alternative reporting and disclosure method under ERISA, Part I, Title I, for the unfunded or insured pension plan for a select group of managers or highly compensated employees pursuant to 29 CFR Section 2520.104.23, the following information is provided:

1. The name of the employer is Spittler & Williams-Young Co., L.P.A.
2. The mailing address of the employer is 1000 Adams Street, Suite 200, Toledo, Ohio, 43624-1507.
3. The employer's federal identification number (EIN) is 34-1442344.
4. The employer currently maintains three (3) agreements establishing deferred compensation benefits for a management and highly compensated employees of the employer.
5. The employer will provide a copy of the each agreement upon the request of the Secretary of Labor.

Thank you for the courtesy of your consideration.

David A. Bader, Employee

Spittler & Williams-Young Co., L.P.A.

By

Marc G. Williams-Young, CEO

/mwy

Personal Injury
Workers' Compensation
Social Security
Wrongful Death
Product Liability

**SPITLER
WILLIAMS-
YOUNG**

A LEGAL PROFESSIONAL ASSOCIATION

1000 Adams Street

Suite 200

Cincinnati, Ohio 45224-5507

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