

2520052090589

# FLYNN, PY & KRUSE

OTTAWA COUNTY OFFICE:  
115 WEST PERRY STREET  
PORT CLINTON, OHIO 43152  
TELEPHONE (419) 734-3000  
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LEGAL PROFESSIONAL ASSOCIATION  
165 EAST WASHINGTON ROW  
SANDUSKY, OHIO 44870

30 AUG -7 PM 12:43

TELEPHONE (419) 625-8324  
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FPKOOI@KELLNET.COM



July 31, 2000

JAMES F. FLYNN (1887-1963)  
JOHN R. PY (1908-1969)  
RICHARD R. KRUSE (1910-1997)  
RAYMOND N. WATTS, RETIRED  
MELVYN J. STAUFFER  
WM. CHARLES STEUK  
CHARLES W. WATERFIELD  
JOHN A. COPPELER  
JOHN E. ROSINO  
JAMES W. HART\*  
MARY JANE S. HILL  
CHRISTOPHER M. MARINKO  
JAMES C. BARNEY  
WM. R.S. STEUK  
\*ALSO LICENSED IN TEXAS

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: LEWCO, Inc.

Gentlemen:

Enclosed for filing please find an ERISA Memorandum Statement for the Salary Continuation Plan recently adopted by LEWCO, Inc. for a select group of management employees. Please contact the undersigned if any additional information is needed in conjunction with this filing.

Very truly yours,

*John E. Rosino*  
John E. Rosino

JER/pdp  
Enclosure  
CERTIFIED MAIL  
xc: Mr. Ronald Guerra  
LEWCO, Inc.  
706 Lane Street  
Sandusky, Ohio 44870

**SALARY CONTINUATION**  
**ERISA MEMORANDUM STATEMENT**

DATE: August 1, 2000

TO: 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

FROM: LEWCO, Inc.  
Employer Identification Number: 34-1006008  
706 Lane Street  
Sandusky, Ohio 44870

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains four non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: 1

Plan 2: 1

Plan 3: 1

Plan 4: 1

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Plan Administrator: Ronald Guerra

Title: Vice President

Employer: LEWCO, Inc.

