

JONES, DAY, REAVIS & POGUE
NORTH POINT • 901 LAKESIDE AVENUE
CLEVELAND, OHIO 44114-1190
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U.S. DEPT. OF LABOR
PANDA/PUBLIC DISCLOSURE
01 JUL 16 PM 2:30
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JP450551/602495
079970-045003

July 11, 2001

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington DC 20210

2520052092049

Re: Top Hat Plan

Dear Sir/Madam:

This is the statement required under Department of Labor Regulation section 2520.104-23 with respect to the Jones, Day, Reavis & Pogue Deferral Agreement ("Plan"), adopted by this Firm (EIN: 34-0319085) on June 28, 2001. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The total number of employees currently participating in the Plan is one. The Plan is the only top hat plan maintained by the Firm as of the date of this filing.

If you need any additional information concerning this filing or the Plan, please contact the undersigned. For our records, please acknowledge receipt of this filing by date-stamping the enclosed copy of this letter and returning it to me in the enclosed self-addressed stamped envelope.

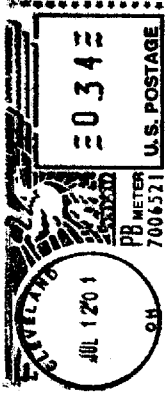
Very truly yours,



Jeffrey S. Leavitt
Partner

JSL
NORTH POINT
901 LAKESIDE AVENUE
CLEVELAND, OHIO 44114-1190

SPD



Top Hat Plan Exemption
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