

Cavitch, Familo, Durkin & Frutkin

A LEGAL PROFESSIONAL ASSOCIATION

June 6, 2001

U.S. DEPT. OF LABOR
ERISA/PUBLIC DISCLOSURE
01 JUN 13 AM 9:05

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

2520052092080

Re: The Reuben Group

Dear Sir:

This letter is being filed with the Department of Labor pursuant to DOL Reg. § 2520.104-23, in order to take advantage of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

Name of Employer: The Reuben Group
Address: 2215 St. Clair Avenue
Cleveland, Ohio 44114
Employer Identification No.: 34-1443740

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer currently maintains one (1) such plan which covers five (5) employees.

If you have any questions regarding this statement, please contact the undersigned.

Very truly yours,



Shannon L. McEaneny

SLM: smf

cc: Mr. Martin Reuben

FOURTEENTH FLOOR
THE EAST OHIO BUILDING
CLEVELAND, OHIO 44114-2876
216/621-7860 PHONE
216/621-3415 FAX
law@cdf.com

Edward D. Familo
Zolman Cavitch (Ret.)
*George J. Durkin**
Harvey L. Frutkin
Thomas G. Belden
Robert M. Nelson

Brian H. Richman
Michael C. Cohan
Stephen H. Gariepy
Stephen E. Pigott
Douglas A. DiPalma
Thomas M. Cawley

Kerin Lyn Kaminski
Mohammed J. Bidar
Harold O. Maxfield, Jr.
Ronald D. Holman, II
Mark A. Trubiano
Karen L. Giffen

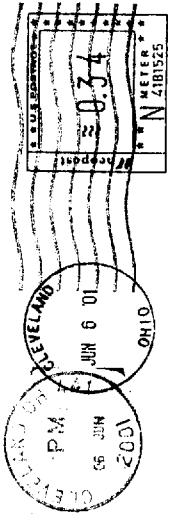
Alexander E. Goetsch
Robert C. Heintel
Shannon L. McEaneny
Matthew E. Senra

* of Counsel

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