

May 29, 2001

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
01 JUN -5 PM 12:30

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520052092349

Secretary of Labor
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

Re: Scanlon & Gearing Co., L.P.A. Buy-Sell Agreement

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Scanlon & Gearing Co., L.P.A. Buy-Sell Agreement (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

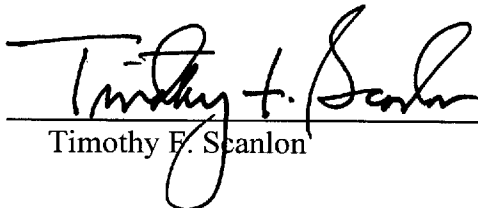
1. Name and Address of Employer: Scanlon & Gearing Co., L.P.A., 1100 First National Tower, Akron, OH, 44308.
2. Employer's Employer Identification Number: 34-1207533.
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of employees in the Plan as of May 1, 2001 is nine.

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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

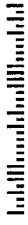
Very truly yours,

Scanlon & Gearing Co., L.P.A.

By: 

Timothy F. Scanlon

«AK3:478799_1»



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SECRETARY OF LABOR
TOP-HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210



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