

McDonald, Hopkins,  
Burke & Haber CO., L.P.A.  
ATTORNEYS AT LAW

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September 30, 1999

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

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: McDonald, Hopkins, Burke & Haber Co., L.P.A.  
600 Superior Ave., E., Suite 2100  
Cleveland OH 44114-2653  
EIN: 34-1059058

Dear Sir or Madam:

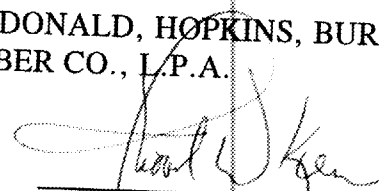
Pursuant to Section 2520.104-23 of Title 29, Chapter XXV, Subchapter C, Part 2520, Subpart D of the Code of Federal Regulations, the above referenced employer, an Ohio professional corporation, hereby declares that it has in existence an arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The arrangement currently benefits thirty-one (31) individuals, all of whom are currently employed by the employer. The arrangement became effective on July 1, 1999.

1/31

Respectfully submitted,

MCDONALD, HOPKINS, BURKE &  
HABER CO., L.P.A.

By:

  
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Thomas W. Keen, President