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JILL C. BOLAND
(440) 838-8800 • Extension 666
e-mail jboland@millisor.com

December 16, 1999

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

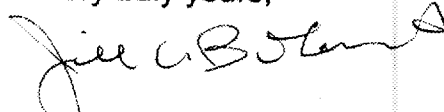
Re: Top Hat Plan
Personnel Research and Development Corporation
Employer Identification No. 34-0788873

Dear Secretary of Labor:

This office is legal counsel for the above-referenced employer. As required by Labor Regulation 2520.104-23, the employer is filing the enclosed statement for a pension plan that it sponsors and maintains for a select group of its management. It is our understanding that this filing will be considered the employer's alternative compliance with the reporting and disclosure provisions of Part I of Title I of ERISA.

Please time-stamp the copy of this letter enclosed herewith and return the time-stamped copy to me in the enclosed postage-paid envelope. If you have any questions or comments regarding this matter, please call me.

Very truly yours,



Jill C. Boland

JCB/slm

Enclosures

cc: Robert M. Tull (w/enc.)

9150 SOUTH HILLS BOULEVARD • CLEVELAND, OHIO 44147-3599
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**STATEMENT FOR ALTERNATIVE COMPLIANCE WITH
ERISA REPORTING AND DISCLOSURE REQUIREMENTS**

EMPLOYER: Personnel Research and Development Corp.
2285 E. Enterprise Parkway
Twinsburg, OH 44087-1587

Federal Employer Identification Number 34-0788873

DECLARATION:

The above-referenced employer sponsors and maintains a non-qualified pension plan for the purpose of providing deferred compensation for a select group of its management. The benefits for the employer's pension plan will be paid solely from the employer's general assets.

NUMBER OF PLANS:

One (1) plan entitled The Agreement for Lawrence J. Borodkin.

NUMBER OF EMPLOYEES PARTICIPATING:

1 employee participant.

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9150 SOUTH HILLS BOULEVARD
SUITE 300
CLEVELAND, OHIO 44147-3599

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