



MARC GLASSMAN, INC.

2520053320718

5841 West 130th Street • Cleveland, Ohio 44130
Phone# (216) 265-7700 • Fax# (216) 265-7733

February 1, 2001

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

U.S. DEPT. OF LABOR
P/WBA/PUBLIC DISCLOSURE
01 FEB 12 AM 8:54

RE: Notice of Plan of Deferred Compensation

Dear Sir or Madam:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan(s) of deferred compensation.

1. Name and Address of Employer:

Marc Glassman Inc.
5841 West 130th Street
Cleveland, OH 44130

2. Federal Employer Identification #34-1259106

3. The Employer maintains one deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees and officers.

4. 35 employees and officers are eligible to participate in the Plan.

Sincerely,

Beth Weiner
V.P. - C.F.O.
Marc Glassman, Inc.

MARC'S

XPECT
DISCOUNTS

AMERICOMP BENEFITS, INC.

5729 Whitesville Road
Columbus, Georgia 31904
Telephone: (706) 327-6511

February 5, 2001

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

Attention: Summary Plan Descriptions Department

RE: Restated Cafeteria Plan & S.P.D. for ITC^DeltaCom
Tax I.D. Number: 58/2301135
Plan Number: 505

Dear Sir:

Enclosed is a copy of the restated cafeteria plan document and S.P.D. for ITC^DeltaCom. This restatement was necessitated by the finalization of the cafeteria regulations last year. This restatement will be effective January 1, 2001. Please review and keep this on file for this company.

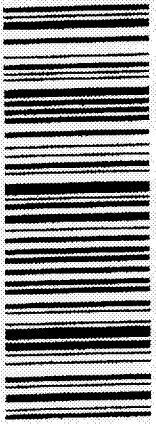
Sincerely,



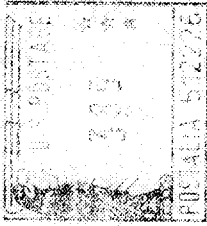
Jana G. Capan
AmeriComp Benefits, Inc.

Enclosures:

U.S. MAIL



7099 3400 0017 9609 3252



MARC GLASSMAN INC.
5841 West 130th Street
Cleveland, Ohio 44130

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Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Ave., NW
Room N-5644
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RETURN RECEIPT REQUESTED

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