

Barnes, Dennig & Co.
Certified Public Accountants

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2520053321188

Robert V. Barnes, *Retired*
Alvin B. Dennig, *Retired*

December 11, 1992

Office of Employment Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

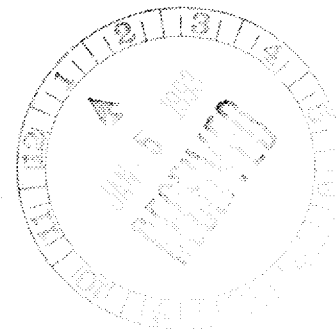
Dear Mr. Secretary:

This partnership currently has an employee benefit plan primarily established and maintained for the purpose of providing a plan of deferred compensation and salary continuation to a select group of highly compensated employees.

Fourteen (14) employees participate in this plan.

The pertinent employer data is as follows:

Employer: Barnes, Dennig & Co.
900 Carew Tower
Cincinnati, Ohio 45202
Phone: (513) 241-8313
Employer ID #: 31-1119890



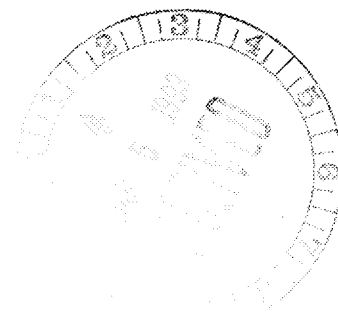
This statement is filed under authority of Labor Regulations section 2520.104-23.

Sincerely,

Barnes, Dennig & Co.

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John E. Prather / aeb
John E. Prather, CPA
Partner

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900 Carew Tower
Cincinnati, Ohio 45202



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