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U.S. DEPT. OF LABOR
FMLA/PUBLIC DISCLOSURE
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August 3, 1998

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

Dear Secretary of Labor:

This corporation currently has an employee benefit plan primarily established and maintained for the purpose of providing a split-dollar insurance plan to a select group of highly compensated employees.

One employee participates in this plan.

The pertinent employer data is as follows:

Employer: Robinson Heating & Air Conditioning, Inc.
1208 Second Ave.
Middletown, OH 45044
513-422-2070

Employer Identification Number: 31-1209892

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

Stuart C. Robin President
President, Robinson Heating & Air Conditioning, Inc.

