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FIRST NATIONAL BANK

September 16, 1994

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, DC 20216

RE: Employer: First National Bank of Bellevue
Employer ID#: 34-4186000
Address: 120 North Street
Bellevue, OH 44811

Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to non-qualified deferred compensation plans maintained by the above employer.

The employer maintains a non-qualified benefit plan for executives who are members of a select group of management or who are highly compensated.

There are three (3) participants in this plan.

Plan Number is #1300.

Sincerely,

Daniel J. Zwyer
Plan Administrator,
President & CEO