



The Spring Grove Family

Spring Grove Cemetery

A National Historic Landmark

9 APR 2001 2:51

VIA CERTIFIED MAIL

Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 U. S. Department of Labor
 200 Constitution Ave., NW
 Washington, D. C. 20210

Dear Sir or Madam:

Spring Grove Cemetery and Arboretum (the "Employer"), in compliance with Section 104(a) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and DOL Reg. Section 2520.104-23, is filing this Alternative Reporting and Disclosure Compliance Statement. The Employer is providing the following information to comply with the reporting and disclosure requirements under DOL Reg. Section 2520.104-23(b)(1):

Employer Name and Address: Spring Grove Cemetery and Arboretum
 4521 Spring Grove Avenue
 Cincinnati, Ohio 45232-1954

Employer Identification No.: 31-0235950

Plan Names:

1. Spring Grove Cemetery Officers Severance Pay and Supplemental Death Benefit Plan (the "Officers Plan").
2. Spring Grove Cemetery Selected Executive Retirement Plan (the "SERP").

No. of Top Hat Plans: Two (2). The SERP is the only plan maintained by the Employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Employer. The Officers Plan is the only plan maintained by the Employer primarily for the purpose of providing severance pay and death benefits for a select group of management or highly compensated employees of the Employer.

The Employer filed an Alternative Reporting and Disclosure Compliance Statement with respect to the Officers Plan on April 18, 2001.

The Employer established the SERP on March 1, 2009.

No. of Employees

Participating in the Plans: Two (2) employees of the Employer participate in the Officers Plan. (This was previously reported in the Alternative Reporting and Disclosure Compliance Statement filed with the Department of Labor for such plan.)

Four (4) employees of the Employer participate in the SERP.

Top Hat Statement:

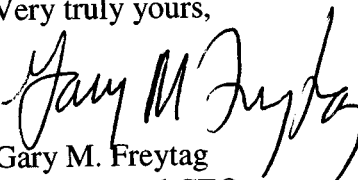
The Employer maintains the Spring Grove Cemetery Selected Executive Retirement Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As previously represented in the Alternative Reporting and Disclosure Compliance Statement filed with the Department of Labor, the Employer maintains the Officers Plan primarily for the purpose of providing severance pay and death benefits for a select group of management or highly compensated employees.

The Employer hereby represents that it will provide the documents for the above listed plans to the Secretary of Labor upon request as required by ERISA Section 104(a)(6) and DOL Reg. Section 2520.104-23(b)(2) and DOL Reg. Section 2520.104-24(a)(1).

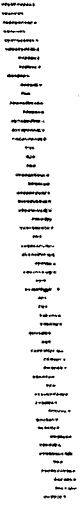
The Employer respectfully requests that the Department of Labor accept this letter as satisfying its reporting and disclosure obligation under Part 1 of Title I of ERISA for the Spring Grove Cemetery Selected Executive Retirement Plan. (Note that the Employer filed a similar request for Spring Grove Cemetery Officers Severance Pay and Supplemental Death Benefit Plan, but in an abundance of caution again requests that the Department of Labor accept this letter as satisfying its reporting and disclosure obligation under Part 1 of Title I of ERISA for Spring Grove Cemetery Officers Severance Pay and Supplemental Death Benefit Plan.)

Please date-stamp the enclosed copy of this letter "Received" and return it to me for our records in the self-addressed, stamped envelope provided. If you have any questions about this filing, please feel free to contact me.

Very truly yours,


Gary M. Freytag
President and CEO

UNITED STATES MAIL

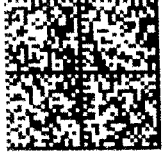


Grove Cemetery
of Historic Landmark

1000 Grove Avenue
Washington, D.C. 20004-5232-1954



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