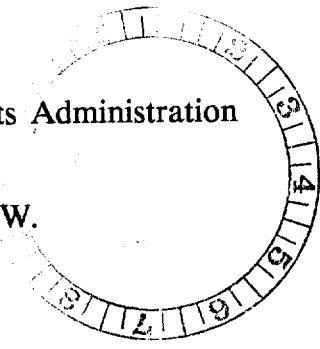


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June 24, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20016



Dear Mr. Secretary:

This corporation 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.

Number of Employees Participating in this Plan.

1. The pertinent employer date is as follows:

Employer: R. A. Heller Company
10530 Chester Road
Cincinnati, OH 45215

Telephone: (513) 771-6100

Employer Identification No.: 31-0553900

NO
PN

This statement is filed under authority of labor regulation section 2520.104-23.

PN 1004

Sincerely,

Handwritten signature of Steven M. Heller.

Vice-President
R. A. HELLER COMPANY

PN# - 501