

DHG, INC.
9281 LeSaint Drive
Fairfield, OH 45014

March 10, 1997

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

2520190031610

Re: Supplemental Executive Retirement Plan

Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, this statement is filed in compliance with the reporting and disclosure requirements of Part 1 of title I of the Employees Retirement Income Security Act of 1974. DHG, Inc. maintains a deferred compensation plan for a select group of management or highly compensated employees. The following information is provided in accordance with DOL Reg. 2520.104-23 (b) (1):

- (1) DHG, Inc.
9281 LeSaint Drive
Fairfield, OH 45014
- (2) Employer Identification number : 31-1293055
- (3) It is hereby declared that DHG, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- (4) One plan is maintained for the select group of employees.
- (5) The number of Participants in this plan will be one.
- (6) The plan was adopted on January 1, 1996.

Sincerely
DHG, Inc.

By Tony J. Schamer Secy-TREAS
PAUL J. SCHAMER

571 MAR 15 10 09 AM '97