



2315 Ira Road, P.O. Box 827
Bath, Ohio 44210-0827
(330) 666-1118 (330) 225-7954
Fax (330) 666-2187

November 18, 1996

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration

2520032540183

Room N-5644
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: Old Trail School

Ladies and Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23, Old Trail School ("OTS") hereby notifies you that OTS maintains an unfunded pension plan for a select group of its management or highly compensated employees as described below:

NAME AND ADDRESS OF OTS

Old Trail School
2315 Ira Road
P.O. Box 827
Bath, Ohio 44210-0827

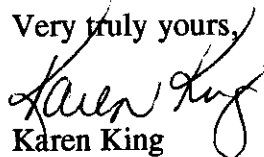
EIN: 34-0737805

NAME OF PLAN AND NUMBER OF EMPLOYEES PARTICIPATING

Plan: Old Trail School Deferred Compensation Agreement
and Plan for Peter G. Wilson

Number of Participants: There is only one (1) participant in the Plan.

If you have any questions concerning the foregoing information, please contact the undersigned.

Very truly yours,

Karen King
Chief Financial Officer