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BELL, BOYD & LLOYD

THREE FIRST NATIONAL PLAZA
70 WEST MADISON STREET, SUITE 3200
CHICAGO, ILLINOIS 60602-4207

Faye L. Katt
Direct Dial: (312)807-4331

312 372-1121
FAX 312 372-2098

WASHINGTON, D.C.
202 466-6300
FAX 202 463-0678

February 22, 1993

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. 20210

Dear Sir or Madam:

This is intended to notify you in accordance with ERISA §2520.104-23 that The L.E. Myers Co. Group has established The L.E. Myers Co. Group Incentive Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The L.E. Myers Co. Group currently maintains one such Top Hat Plan. The number of employees who participate in the The L.E. Myers Co. Group Incentive Compensation Plan is twelve.

If any additional information is needed you may contact:

Bryon D. Nelson
Senior Vice President,
Secretary and General Counsel
The L.E. Myers Co. Group
2550 West Golf Road
Rolling Meadows, Illinois 60008-4007
EIN: 36-3158643

Please acknowledge receipt of this filing by date-stamping the enclosed copy of this letter and returning it to me in the enclosed self-addressed, stamped envelope.

Sincerely,


Faye L. Katt

cc: Byron Nelson
Bill Brown

MAR 4 1993
RECEIVED