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January 20, 1993

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Secretary of Labor
c/o 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

Re: **Belcan Corporation, Belcan Engineering Group, Inc. and
Belcan Services Group Limited Partnership:
Statements Regarding the Adoption of an
Unqualified Deferred Compensation Plan**

Dear Sir or Madam:

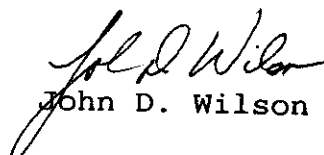
Enclosed please find three original Statements Regarding the
Adoption of an Unqualified Deferred Compensation Plan on behalf of:

Belcan Corporation
Belcan Engineering Group, Inc.
Belcan Services Group Limited Partnership.

These Statements are being filed according to Regulation §2520.104-
23 promulgated under the Employee Retirement Income Security Act of
1974 as an alternative method of compliance with the reporting and
disclosure requirement of Part I of Title I of the Act.

Thank you for your assistance.

Sincerely,


John D. Wilson

LGH/fm/Encls.

STATEMENT TO SECRETARY OF LABOR
REGARDING THE ADOPTION OF AN UNQUALIFIED
DEFERRED COMPENSATION PLAN
BY
BELCAN CORPORATION

The employer, Belcan Corporation (hereinafter referred to as the "Employer"), by Board of Directors' action on the 24th day of December, 1992, adopted an unqualified deferred compensation plan (hereinafter referred to as the "Plan"). Pursuant to Regulation §2520.104-23 promulgated under the Employee Retirement Income Security Act of 1974 (hereinafter referred to as the "Act"), the Employer hereby files with the Secretary of Labor, this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Act.

The information required to be provided in the Statement under Regulation §2520.104-23 (b)(1) is stated as follows:

1. Name of Employer:

BELCAN CORPORATION

2. Address of Employer:

10200 Anderson Way
Cincinnati, Ohio 45242

3. Employer Identification Number (EIN):

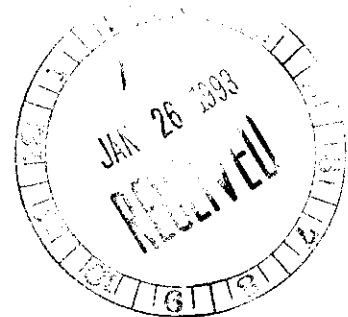
31-1312684

4. Number of such Plans:

ONE (1)

5. Number of Employees in this Plan:

THREE (3)



Employer also declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and that the benefits are provided as needed solely from the general assets of the Employer.

BELCAN CORPORATION

By: Paul Riordan
PAUL RIORDAN
Vice President/Finance

STATEMENT TO SECRETARY OF LABOR
REGARDING THE ADOPTION OF AN UNQUALIFIED
DEFERRED COMPENSATION PLAN
BY
BELCAN ENGINEERING GROUP, INC.

The employer, Belcan Engineering Group, Inc. (hereinafter referred to as the "Employer"), by Board of Directors' action on the 24th day of December, 1992, adopted an unqualified deferred compensation plan (hereinafter referred to as the "Plan"). Pursuant to Regulation §2520.104-23 promulgated under the Employee Retirement Income Security Act of 1974 (hereinafter referred to as the "Act"), the Employer hereby files with the Secretary of Labor, this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Act.

The information required to be provided in the Statement under Regulation §2520.104-23 (b)(1) is stated as follows:

1. Name of Employer:

BELCAN ENGINEERING GROUP, INC.

2. Address of Employer:

10200 Anderson Way
Cincinnati, Ohio 45242

3. Employer Identification Number (EIN):

31-1312657

4. Number of such Plans:

ONE (1)

5. Number of Employees in this Plan:

TWELVE (12)

Employer also declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and that the benefits are provided as needed solely from the general assets of the Employer.

BELCAN ENGINEERING GROUP, INC.

By: Paul Riordan
PAUL RIORDAN
Treasurer

STATEMENT TO SECRETARY OF LABOR
REGARDING THE ADOPTION OF AN UNQUALIFIED
DEFERRED COMPENSATION PLAN
BY
BELCAN SERVICES GROUP LIMITED PARTNERSHIP

The employer, Belcan Services Group Limited Partnership (hereinafter referred to as the "Employer"), by Board of Directors' action of its general partner, Belcan Engineering Group, Inc., on the 24th day of December, 1992, adopted an unqualified deferred compensation plan (hereinafter referred to as the "Plan"). Pursuant to Regulation §2520.104-23 promulgated under the Employee Retirement Income Security Act of 1974 (hereinafter referred to as the "Act"), the Employer hereby files with the Secretary of Labor, this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Act.

The information required to be provided in the Statement under Regulation §2520.104-23 (b)(1) is stated as follows:

1. Name of Employer:

BELCAN SERVICES GROUP LIMITED PARTNERSHIP

2. Address of Employer:

11591 Goldcoast Drive
Cincinnati, Ohio 45249

3. Employer Identification Number (EIN):

31-1312685

4. Number of such Plans:

ONE (1)

5. Number of Employees in this Plan:

THREE (3)

Employer also declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and that the benefits are provided as needed solely from the general assets of the Employer.

BELCAN SERVICES GROUP
LIMITED PARTNERSHIP

BELCAN ENGINEERING GROUP, INC.
GENERAL PARTNER

By: Paul Riordan
PAUL RIORDAN
Treasurer