

2520032543390

STATEMENT UNDER 29 C.F.R. SECTION 2520.104-23

Name of Employer:	Kingsbury, Inc.
Address of Employer:	10385 Drummond Road Philadelphia, PA 19154
Employer's EIN:	23-0763010

Kingsbury, Inc. maintains an unfunded plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. this plan, known as the "Pension Supplement Key Employees," covers 5 employees as of December 31, 1992.



THE TRADEMARK OF BEARING QUALITY SINCE 1912

10385 Drummond Road  
Philadelphia, PA 19154  
U.S.A.  
Telephone 215-824-4000  
TWX 710-670-1897  
(KINGSBURYA PHA)  
FAX 215-824-4999

January 4, 1993

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

Re: Pension Supplement Key Employees

Dear Sir/Madam:

Enclosed please find our "Top-Hat" Notice under 29  
C.F.R. Section 2520.104-23 with respect to the above-referenced  
Plan.

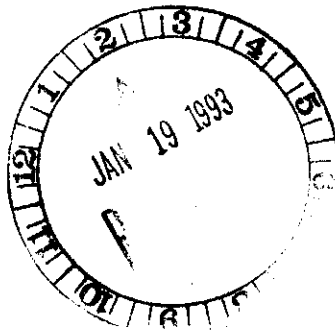
Sincerely,

**KINGSBURY, INC.**

Woods R. Brown  
Secretary/Treasurer

WRB:jtl

enclosure



*Kingsbury, Inc.*'s first vertical bearing  
installation at Holtwood, PA has been  
singularly honored by The American  
Society of Mechanical Engineers  
in our 75th Anniversary year.

