

L.B.WHITE[®]

L.B. White Co., Inc. N5241 Thomas Rd. Onalaska, WI 54650 608/783-5691

February 2, 1993

Top Hat Plan Exemption
 Plan 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:

Pursuant to Department of Labor Regulations, 29 C.F.R. § 2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, L. B. White Company, Inc. provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and address of Employer:

L. B. White Company, Inc.
 N5241 Thomas Road
 Onalaska, Wisconsin 54650

2. Employer Identification Number:

39-0924875

3. L. B. White Company, Inc. maintains plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such plans and number of participants in each plan:Number of PlansNumber of Participants in Each Plan

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L. B. WHITE COMPANY, INC.
 Plan Administrator

By

Anthony V. Wilson
 Anthony V. Wilson, President

AVW/ms

