

2520032542592

LAW OFFICES

ROSS & HARDIES

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

150 NORTH MICHIGAN AVENUE
CHICAGO, ILLINOIS 60601-7567

312-558-1000

TWX NUMBER
910-221-1154
TELECOPIER
312-750-8600

529 FIFTH AVENUE
NEW YORK, NEW YORK 10017-4608
212-949-7075

580 HOWARD AVENUE
SOMERSET, NEW JERSEY 08873
908-563-2700

888 SIXTEENTH STREET, N.W.
WASHINGTON, D.C. 20006-4103
202-296-8600

LARRY R. GOLDSTEIN

June 24, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room N-5644
Washington, D.C. 20210

Gentlemen:

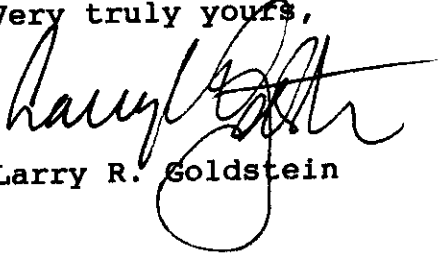
On behalf of A. Finkl & Sons Co. (the "Company"), we hereby notify you pursuant to 29 C.F.R. Section 2520.104-23(b)(1) as follows:

1. The Company's address is 2011 North Southport Avenue, Chicago, Illinois 60614 and the employer identification number assigned to the Company by the Internal Revenue Service is 36-2815417.
2. The Company presently maintains 17 plans primarily for the purpose of providing deferred compensation for a select group of management for highly compensated employees.
3. A single employee of the Company participates in each of the plans referred to in Paragraph 2.

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If you need any further information in connection with this notice, please contact the undersigned.

Very truly yours,



Larry R. Goldstein

LRG:shp
Enclosures

cc: Joseph D. Curci
Bruce J. McWhirter
Monica A. Carroll

