

Cummins Engine Company, Inc.
Box 3005
Columbus, Indiana
47202-3005

2520032543984



September 25, 1992

Office of Employee Benefit Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, DC 20216

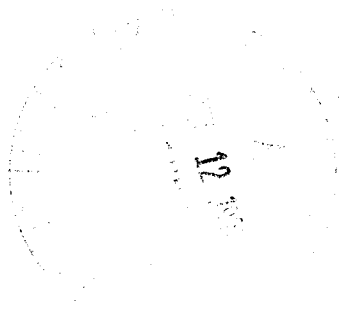
Dear Sirs:

Pursuant to 29 C.F.R. 2520.104-23, Cummins Engine Company, Inc. (EIN 35-0257090) hereby states that it maintains the following two (2) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Covered Employees
1. Excess Benefit Retirement Plan of Cummins Engine Company, Inc.	<u>10</u>
2. Cummins Engine Company, Inc. Supplemental Life Insurance and Deferred Income Program	<u>93</u>

CUMMINS ENGINE COMPANY, INC.

By: Carol K. Smalley
Carol K. Smalley,
Pension Investment Director



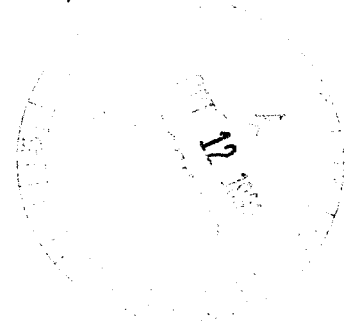
copy

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Dear Sirs:

The following documents are enclosed to satisfy the requirements outlined by your amnesty program:

1. Required statement for supplemental retirement plans
2. Check payment for \$1,000.00 penalty

If you have any questions or require additional information, please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Gwen Smith".

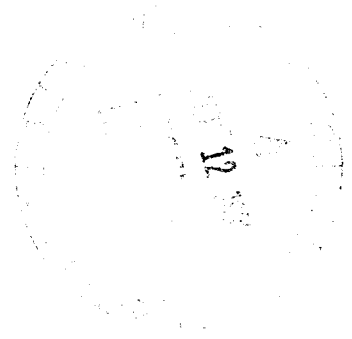
Benefit Plan Financial
Services Manager

G.A.Smith/bs

812/377-3576

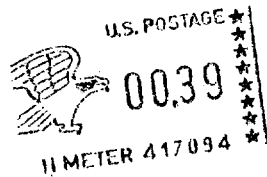
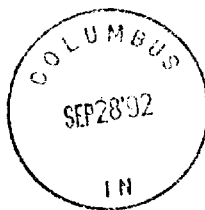
Enclosure

A large handwritten number "8458" in cursive script.



8458

FIRST CLASS



Benefit Security
Services Administration
Labor
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