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U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

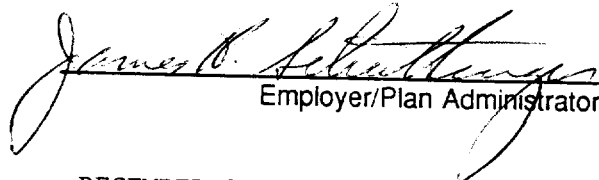
This statement is being filed in accordance with the alternate compliance method as described in the regulations under Section 2520.104-23 of Title I of the Employee Retirement Income Security Act of 1974 for the following Employer/Plan Administrator:

PIONEER MANUFACTURING COMPANY, INC.
Name
4529 INDUSTRIAL PARKWAY
Address
CLEVELAND, OHIO 44135
City, State and Zip Code
34-0464240
Employer Identification Number

The above-named Employer/Plan Administrator declares that a plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

The above-named Employer/Plan Administrator maintains ONE such plan as described in the above paragraph. There are TWO employees in the plan.

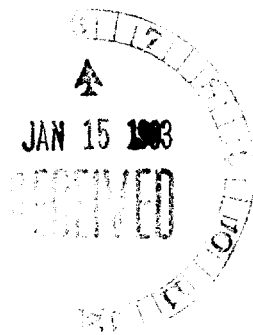
Under penalties of perjury, the undersigned Employer/Plan Administrator declares that this statement to the best of their knowledge and belief is true, accurate and complete.


Employer/Plan Administrator

DECEMBER 29, 1992
Date

DATE	REF	GROSS	DISCOUNT ON	%	DEDUCTION	NET
12/30/92	3460	1,000.00	TOP-HAT	BENEFIT PLAN		

26149



Alcoa[®]
MANUFACTURING COMPANY
Randustrial[®]
4529 Industrial Parkway
Cleveland, OH 44135

Fold at line over top of envelope to the right of the return address.

CERTIFIED MAIL
P 705 889 351

RETURN RECEIPT REQUESTED

U.S. Dept of Labor
Pension + Welfare Benefits Admin.
PO Box 75212
Washington, D.C. 20013-5212

30 Dec 1992
4 PM
EARLY FOR CHRISTMAS

\$2.29