



Becker Place
Sycamore, Illinois 60178

Telephone
815.895.5181

December 17, 1992

2520032903384

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Dear Sir or Madam:

The purpose of this letter is to provide the required disclosure pursuant to Department of Labor Regulation Section 2520.104-23.


Plan Sponsor: IDEAL INDUSTRIES, INC.

EIN: 36-2048768

IDEAL INDUSTRIES, INC. maintains one non-qualified deferred compensation plan for the benefit of a select group of management employees. Twelve employees currently benefit under the deferred compensation agreement.

Enclosed is a copy of this letter. Please date stamp the copy to acknowledge receipt and return the copy in the enclosed self-addressed envelope.

Sincerely,


James M. Pfothenhauer
Vice President - Finance



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Dear Sir or Madam:

Enclosed, please find the registration statement for IDEAL INDUSTRIES, INC.'S non-qualified "top hat" plan. We are unable to verify whether we had previously filed this registration statement; however, I doubt that we did. Accordingly, we are also enclosing a check for \$ 1,000 payable to the U.S. Department of Labor, to cover the reduced penalty under the DOL amnesty program.

Sincerely,

A handwritten signature in cursive script, appearing to read "James M. Pfothenauer".

James M. Pfothenauer
Vice President - Finance

Enc.

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IDEAL INDUSTRIES, INC.

Becker Place
Sycamore, Illinois 601

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

CERTIFIED

P 892 673 024

MAIL

ension and Welfare Benefits Administration
O. Box 75212
ashington, D.C. 20013-5212

