

**REGISTRATION STATEMENT FOR
CERTAIN TOP-HAT PENSION PLAN
MAINTAINED BY TEMPLETON COAL COMPANY, INC.**

(AS DESCRIBED IN 29 C.F.R. §2520.104-23(b)(1))

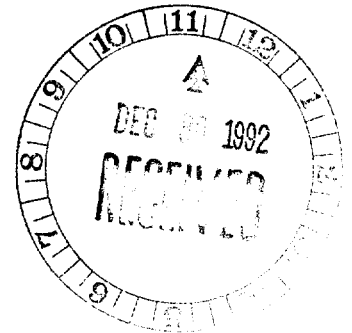
2520032903411

NAME OF EMPLOYER: Templeton Coal Company, Inc.

ADDRESS OF EMPLOYER: 501 Merchants National Bank Building
Terre Haute, Indiana 47807

Attn: David J. Wulf
Human Resource Manager
(812) 232-7037

**EMPLOYER IDENTIFICATION
NUMBER ASSIGNED BY THE
INTERNAL REVENUE SERVICE:** 35-0704130



DECLARATION: The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the employer and certain controlled subsidiaries.

NUMBER OF PLANS: One

PLAN NAME: Templeton Coal Company, Inc. Executive Plan for Supplemental Benefits

NUMBER OF PARTICIPANTS: Thirty individuals presently participate in the plan.

HOPKINS & SUTTER

(A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS)

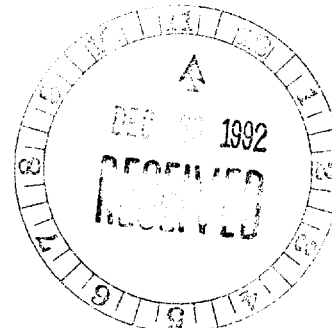
THREE FIRST NATIONAL PLAZA CHICAGO 60602 (312) 558-6600
FAX (312) 558-6538 (312) 558-6676 TELEX 206231

WASHINGTON, D.C. OFFICE 888 SIXTEENTH STREET, N.W. 20006
DALLAS OFFICE 1717 MAIN STREET SUITE 3700 75201

JERRY WALD
(312) 558-6687

December 22, 1992

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



Re: Registration Statement for Top Hat
Pension Plan Sponsored by Templeton Coal Company, Inc.
(EIN: 35-0704130)

Dear Sir or Madam:

Enclosed is the registration statement described in paragraph (b)(1) of 29 C.F.R. §2520.104-23 for the following "top hat" pension plan sponsored by Templeton Coal Company, Inc.:

Templeton Coal Company, Inc. Executive Plan for Supplemental Benefits

Please be advised that the plan sponsor has elected to take advantage of the Department of Labor's recently announced penalty relief program as described in the Federal Register published on April 20, 1992 (57 FR 14436) and July 24, 1992 (57 FR 33019), respectively. In this regard, a check in the amount of \$1,000.00 payable to the U.S. Department of Labor is enclosed. We understand that payment of this amount is in complete settlement of all penalties which may be assessed by the DOL against the plan sponsor or any other party in connection with any annual return required for the above-referenced "top hat" plan for the 1988 and subsequent plan years. It is our further understanding that the alternative method of compliance prescribed in 29 C.F.R. §2520.104-23 will apply to the above-referenced "top hat" plan for the 1988 and all subsequent plan years.

Please contact the undersigned directly at (312) 558-6687 if you have any questions concerning this matter.

Very truly yours,

17,832

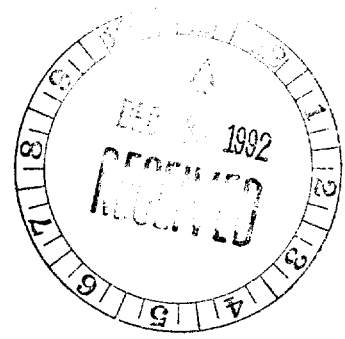
Jerry Wald

Jerry Wald

JW/nms

Enclosures

cc: David J. Wulf
Henry deVos Lawrie, Jr.



Templeton
w/1
w

17,832

CHICAGO
DEC 22 '92

U.S. POSTAGE
9.95

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Date of Delivery

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Name of Addressee of Agent

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Date

Signature

Delivery Employee

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Telephone Number
Department of Health and Welfare Administration
Box 75212
Washington, D.C. 20013-5212