

2520032903449

SPANG & COMPANY

**Statement Satisfying ERISA Reporting and Disclosure
Requirements for Top-Hat Pension Plans**

This statement, in the format prescribed by DOL Regulation §2520.104-23, is submitted to satisfy all reporting and disclosure for the top hat plan maintained by this employer.

- Employer Name, Address, and Employer Identification Number:

Spang & Company
Brugh Avenue
P.O. Box 751
Butler, PA 16003-0751
EIN: 25-0809990

- Declaration:

This plan is maintained by the employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

- Listing of top hat pension plans maintained by the employer and the number of employees in each:

Plan	Number of Participating Employees
Supplemental Executive Retirement Plan	2

- Availability of Plan Document:

The plan document is available upon request.



Frederick J. Artz
Treasurer/Spang & Company

12/10/92

Date

Spang & Company

Brugh Avenue
P. O. Box 751
Butler, PA 16003-0751

Tel: (412) 287-8781
Fax: (412) 285-4721



December 10, 1992

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

To Whom It May Concern:

SPANG & COMPANY: TOP-HAT FILING - AMNESTY PROGRAM

Attached is a statement which satisfies the reporting and disclosure requirements of ERISA for a top hat plan maintained by the above-referenced employer. The statement is in the format prescribed by DOL Regulation §2520.104-23. The plan was adopted earlier than 120 days prior to the date of this filing. Therefore, also enclosed is a check for \$1,000 representing the penalty (under the amnesty program) for the period between May 18, 1988 and December 31, 1992.

Sincerely,

Frederick J. Artz
Treasurer

Mark

Attachment

16170

16 170

Spang & Company
Brugh Avenue
P. O. Box 751
Butler, PA 16003-0751

Spang

PENSION & WELFARE BENEFITS ADMIN
PO BOX 75212
WASHINGTON DC 20013-5212

REVENUE RECEIPT
ISSUED

