

**Alternative Compliance to File Form 5500**

**Employer:** Zippo Manufacturing Company

**Address:** 33 Barbour Street  
Bradford, PA 16701

2520032903951

**EIN:** 25-0920247

**Plan:** Deferred Compensation

**Declaration:**

Zippo Manufacturing Company maintains a plan for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees.

**Number of Plans:** One

**Number of Participants:** Twenty Five (as of December 31, 1991)



ZIPPO MANUFACTURING COMPANY 33 BARBOUR STREET BRADFORD, PENNSYLVANIA 16701 814-368-2700

ROBERT R. JACKSON  
Chief Financial Officer

September 9, 1992

Top Hat Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, DC 20210

RE: Zippo Manufacturing Company EIN 25-0920247  
Deferred Compensation Plan  
Election of Alternative Compliance Method

Gentlemen:

Attached is the required information for the election of the alternative compliance method for Zippo Manufacturing Company's Deferred Compensation Plan. A check for \$1,000 has been sent to Pension and Welfare Benefits Administration at P.O. Box 75212, Washington DC, 20013-5212, as required under the Department of Labor's amnesty program.

Zippo's Deferred Compensation plan meets the requirements for the alternative compliance method. The plan is maintained by Zippo Manufacturing Company for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees. Plan benefits are paid as needed solely from the general assets of the employer and/or are provided exclusively through insurance contracts, or policies, that are funded with premiums which are paid by the employer directly from its general assets and are issued by an insurance company.

If there are any questions regarding the above filing please contact my office.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert R. Jackson".

Robert R. Jackson  
Chief Financial Officer

