



P.O. BOX 500, 15 COMMERCE DRIVE, MONROE, CT 06468-0500
PHONE 203-261-4009

DOL-PWBA
PUBLIC DISCLOSURE

97 FEB -7 PM 12:01

February 5, 1997

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

2520032032003

Re: Seymour - Sheridan, Inc. Stock Appreciation Rights Plan Notice
Pursuant to United States Department of Labor Regulation Section
2520.104-23(b)

Dear Sir or Madam:

United States Department of Labor Regulation Section 2520.104-23(b) ("Regulation"), promulgated under authority of the Employee Retirement Income Security Act of 1974 ("ERISA"), describes an alternative method by which certain unfunded or insured pension plans for a select group of management or highly compensated employees may satisfy ERISA's reporting and disclosure requirements. Enclosed please find a Notice under such Regulation with regard to the adoption by Seymour - Sheridan, Inc. of the Seymour - Sheridan, Inc. Stock Appreciation Rights Plan.

Please contact the undersigned if more information is needed.

Sincerely,

Seymour - Sheridan, Inc.

By 
Joseph R. Martire, President

cc: William J. Britt, Esq.

SEYMOUR-SHERIDAN, INC.
STOCK APPRECIATION RIGHTS PLAN

NOTICE UNDER UNITED STATES DEPARTMENT OF LABOR
REGULATION SECTION 2520.104-23(B)

Employer:	Seymour-Sheridan, Inc.
Address:	15 Commerce Drive, P.O. Box 500 Monroe, CT 06468-0500
Employer Identification Number:	06-0806979
Name of Plan:	Seymour-Sheridan, Inc. Stock Appreciation Rights Plan
Number of Plans:	1
Number of Employees in Plan	1

Seymour-Sheridan, Inc. maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan are paid as needed solely from the general assets of the employer, or exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets, or both.

Seymour-Sheridan, Inc.

Date: FEBRUARY 4, 1997

By Joseph R. Plante
President