

Sachnoff & Weaver, Ltd.

Attorneys at Law

2520032033851

30 South Wacker Drive • 29th Floor • Chicago, Illinois 60606-7484
Telephone (312) 207-1000 • Facsimile (312) 207-6400

August 9, 1991

Jeffrey L. London
(312) 207-3878

**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**

**Re: B.E. Atlas Co. Supplemental Employee's Retirement Plan
EIN: 36-2511723**

Dear Sir or Madam:

**Enclosed for filing is an Alternative Reporting Disclosure
Statement for the above-referenced Plan, as required under
Department of Labor Regulation, 29 C.F.R. 2520.104-23.**

Very truly yours,
Jeffrey London
Jeffrey L. London

**JLL:sbr
Enclosure**

**cc: Jeffery A. Kovarsky
Jeffrey T. Gilbert**

RECEIVED
AUG 24 1991

