

The Dalton Foundries, Inc.
Warsaw, Indiana 46581-1388

December 31, 1992

2520040765001

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

Gentlemen:

The following information is hereby submitted in compliance with DOL Reg. 2520.104-23 regarding reporting and disclosure requirements on unfunded or insured retirement plans for a select group of management employees of The Dalton Foundries, Inc.

- (1) Name and Address of Employer: The Dalton Foundries, Inc.
P.O. Box 1388
Warsaw, Indiana 46581-1388
- (2) Federal Identification Number: 35-0259770
- (3) Name of Plan: The Dalton Foundries, Inc. Supplemental Retirement Plan
- (4) The Dalton Foundries, Inc. provides a supplemental retirement plan for a select group of Dalton's top management employees to provide deferred compensation at retirement, assuming certain conditions are met at the time of separation of service and thereafter. The Plan is not funded nor insured, and is limited only to the most highly compensated management group.
- (5) Number of Employees Participating in the Plan: 8

Sincerely,



Don I. Brown
Vice President - Finance

DIB:pls

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The Dalton Foundries, Inc.
Warsaw, Indiana 46581-1388

December 31, 1992

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

Gentlemen:

Enclosed you will find information related to a "Top Hat Plan" maintained by The Dalton Foundries, Inc. for a select group of top management employees. It is our understanding that a statement should have been filed in 1984 in accordance with DOL Reg. 2520.104-23. The enclosed check for \$1,000 is in payment of the civil penalty due under the grace period presently being allowed for the late filing of such plans.

Upon notification, we will provide any additional information that might be needed regarding the Supplemental Retirement Plan.

Sincerely,


Don I. Brown
Vice President - Finance

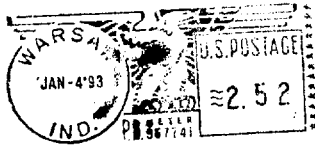
DIB:pls

Enclosures

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RS **LASS MAIL**

The Dalton Foundries Inc.
Post Office Box 1388
Warsaw, Indiana 46584-1388

TO:

Department of Labor
Pension & Welfare Benefits Admin.
P.O. Box 75212
Washington, D.C. 20013-5212

