

2520040183450



LORANN OILS

4518 AURELIUS ROAD • P.O. BOX 22009 • LANSING, MICHIGAN 48909 • (517) 882-0215

February 10, 1998

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Ave. NW
Washington, D.C. 20210

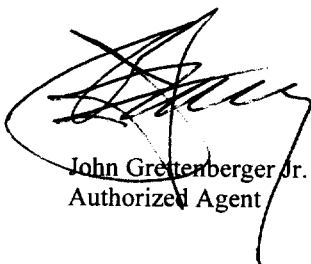
Re: Statement Regarding Alternative Method
of Compliance for Unfunded Pension Plan
Lorann Oils, Inc. EIN 38-1981129

To Whom It May Concern:

In compliance with CFR 2520.104-23, the enclosed Statement Regarding Alternative Method of Compliance for Unfunded Pension Plan is being filed on behalf of Lorann Oils Inc., employer identification number 38-1981129. The Unfunded Pension Plan was effective May 1, 1997 and the Statement Regarding Alternative Method of Compliance for Unfunded Pension Plan should have been filed no later than August 28, 1997. If additional information must be submitted because the filing was not timely, please contact me at your earliest convenience and advise me what additional information should be submitted.

Sincerely yours,

LORANN OILS, INC.



John Gretenberger Jr.
Authorized Agent

STATEMENT REGARDING ALTERNATIVE METHOD
OF COMPLIANCE FOR UNFUNDED PENSION PLAN

As authorized by CFR, 2520.104-23, this Statement is being filed as an alternative form of compliance with the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974.

1. Name of Employer -- Lorann Oils, Inc. ("Company").
2. Address of Company -- 4518 Aurelius Rd., Lansing, MI 48910.
3. Company's Employer Identification No. -- 38-1981129.
4. Company maintains this Plan for the purpose of providing compensation for one employee.
5. There is only one Plan and only one employee entitled to participate in the Plan.
6. The benefits to be paid to the participant of the Plan will be paid solely from the general assets of Company. No portion of the benefits to be paid to the participant will be provided through insurance contracts.
7. The Plan is effective May 1, 1997.

LORANN OILS, INC.
Plan Administrator

By: 

John O. Grettenberger, Jr.
Authorized Agent

RECEIVED
MAY 1 1997
LANSING, MI

LORANN OILS

4518 AURELIUS ROAD
P.O. BOX 22009
LANSING, MICHIGAN 48909



CERTIFIED

P 238 151 776

MAIL



\$2.77

00058779-03

20210

**RETURN RECEIPT
REQUESTED**

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Pension and Welfare Benefits Administration
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United States Department of Labor
200 Constitution Ave. NW
Washington, D.C. 20210

