



NATIONAL MATERIAL L. P.

2520040184205

VIA CERTIFIED MAIL

December 30, 1992

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: National Material Limited Partnership ("Employer")

Dear Secretary of Labor:

36199

This letter is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), as provided in Section 2520.104-23 of the Department of Labor Regulations. National Material Limited Partnership is the successor in interest to National Material Corporation. The National Material Corporation Deferred Compensation Plan ("Plan") was adopted by the Employer for the benefit of certain employees of the Employer. The Plan may constitute an unfunded or insured pension plan maintained by the Employer for a select group of management or highly compensated employees. This statement is made solely for the purpose of the above-cited regulation and the Employer neither confirms nor denies that the Plan is a pension plan for any other purpose.

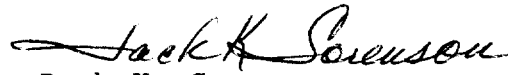
Please be advised of the following with respect to the Agreements.

1. Name and address of Employer: National Material L.P.
1965 Pratt Blvd.
Elk Grove Village, IL 60007
2. Employer Identification number (EIN) assigned by the Internal Revenue Service: 36-3559267

3. The Employer maintains National Material Corporation Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of employees covered by the Agreement: One (1)
5. Name of other agreements or plans:
National Material Corporation Phantom Stock Plan
National Material Corporation Deferred Compensation Plan
Letter of Agreement regarding National Material Corporation Deferred Compensation Plan
6. Number of employees, if any, covered by the other plans indicated in Item 5: Three (3)

Very truly yours,

NATIONAL MATERIAL LIMITED PARTNERSHIP


Jack K. Sorenson
Controller



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December 30, 1992

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: National Material Limited Partnership ("Employer")

Dear Secretary of Labor:

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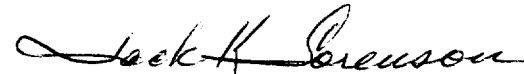
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1. Name and address of Employer: National Material L.P.
1965 Pratt Blvd.
Elk Grove Village, IL 60007
2. Employer Identification number (EIN) assigned by the Internal Revenue Service: 36-3559267

3. The Employer maintains the Letter of Agreement regarding National Material Corporation Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
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5. Name of other agreements or plans:
National Material Corporation Phantom Stock Plan
National Material Corporation Deferred Compensation Plan
National Material Corporation Deferred Compensation Plan
6. Number of employees, if any, covered by the other plans indicated in Item 5: Three (3)

Very truly yours,

NATIONAL MATERIAL LIMITED PARTNERSHIP


Jack K. Sorenson
Controller

MM: nas



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December 30, 1992

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: National Material Limited Partnership ("Employer")

Dear Secretary of Labor:

36198

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1965 Pratt Blvd.
Elk Grove Village, IL 60007
2. Employer Identification number (EIN) assigned by the Internal Revenue Service: 36-3559267

3. The Employer maintains National Material Corporation Phantom Stock Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of employees covered by the Agreement: One (1)
5. Name of other agreements or plans:
National Material Corporation Deferred Compensation Plan
National Material Corporation Deferred Compensation Plan
Letter of Agreement regarding National Material Corporation Deferred Compensation Plan
6. Number of employees, if any, covered by the other plans indicated in Item 5: Three (3)

Very truly yours,

NATIONAL MATERIAL LIMITED PARTNERSHIP


Jack K. Sorenson
Controller

MM:nas

FEB 2 1993
RECEIVED

36197

36198

36199

NATIONAL MATERIAL L.P.
ADMINISTRATIVE DIVISION

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW.
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

NO. 204313

DATE	EXPLANATION/INVOICE NO.	GROSS	DISC.	NET	ACCOUNT	VOUCHER NO.	AMOUNT
123092	FOR: PENALTIES FOR TOP HAT PLAN EXEMPTION STATEMENTS	\$4,000.00			70800		\$4,000.00



NATIONAL MATERIAL L. P.

VIA CERTIFIED MAIL

December 30, 1992

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


Dear Secretary of Labor:

Enclosed please find four (4) statements submitted under U.S. Department of Labor Regulations #2520.104-23.

Also enclosed is a check in the amount of \$4,000 in full satisfaction of any penalties which may be associated with the filing of these statements.

Very truly yours,

NATIONAL MATERIAL LIMITED PARTNERSHIP


Jack K. Sorenson
Controller

MM:mas



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December 30, 1992

Top Hat Plan Exemption
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Room N-5644
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1965 Pratt Blvd.
Elk Grove Village, IL 60007
2. Employer Identification number
(EIN) assigned by the Internal
Revenue Service: 36-3559267

36200

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National Material Corporation Deferred Compensation Plan
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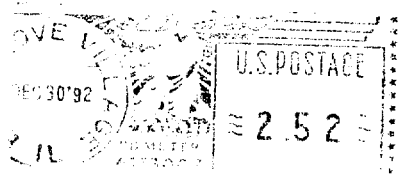

Jack K. Sorenson
Controller

er top of envelope to the
the return address

CERTIFIED

4 688 485

MAIL



WELFARE BENEFITS ADMIN
5212
N DC 20013-5212