



2520040184327

December 28, 1992

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

RE: TOP HAT PENSION PLANS

Secretary of Labor:

Pursuant to Department of Labor regulation 2520.104-23 under Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that:

Employer Name: Lyons Industries, Incorporated

Address: 30000 M62 West  
P.O. Box 88  
Dowagiac MI 49047

I.R.S. No. (EIN): 38-1867638

37983

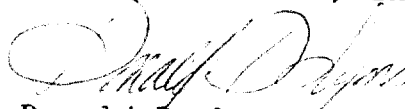
maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan and the number of employees covered as of the current date are as follows:

| Plan  | Number of Employees |
|---|---------------------|
| -----   | -----               |
| Nonqualified Deferred Compensation<br>Plan For Employees of Lyons<br>Industries, Inc. | 2                   |

Pursuant to DOL News Release 92-158 and the subsequent PWBA-Notice-Assessment of civil penalties for failure to file timely annual return/reports for top hat deferred compensation plans, enclosed is the \$1,000 payment made payable to the U.S. Department of Labor.

Sincerely,

LYONS INDUSTRIES, INCORPORATED

  
Donald D. Lyons  
President

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LYONS INDUSTRIES, INC.  
M62 WEST/P.O. BOX 88  
DOWAGIAC, MICHIGAN 49047

**CERTIFIED**

P 410 032 711

**MAIL**



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

**RETURN RECEIPT  
REQUESTED**

