

2520190030362

16.365



December 10, 1992

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

Re: Mercury Aircraft, Inc. Deferred Compensation Plan

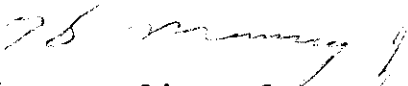
Gentlemen:

In accordance with the provisions of the Notice issued by the Department of Labor on July 20, 1992, enclosed are the following:

1. A statement pursuant to Department of Labor Regulation §2520.104-23 relating to the filing exemption available to "Top Hat" pension plans.
2. A check in the amount of \$1,000 payable to the U. S. Department of Labor.

This plan is an unfunded top hat pension plan eligible for the alternative method of compliance described in §2520.104-23, and it is intended that this filing will satisfy the conditions for alternative compliance for the 1988 and all subsequent plan years with respect to this plan.

Very truly yours,


Mercury Aircraft, Inc.

16.365

TOP HAT PLAN FILING EXEMPTION
Pursuant to DOL Regulation § 2520.104-23

Employer: Mercury Aircraft, Inc.

Address: Wheeler Avenue
Hammondsport, New York 14840

Employer Tax
Identification
Number: 16-0550220

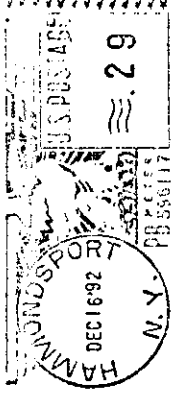
Number of
Top Hat Plans: 1

Identification of
Top Hat Plans: Mercury Aircraft Deferred Compensation Plan .

Number of
Participants: 5

Purpose of the
Plan: Mercury Aircraft, Inc. maintains this plan primarily
for the purpose of providing deferred compensation for
a select group of management
employees.

MERCURY AIRCRAFT INC.
HAMMONDSPORT • NEW YORK 14840



PENSION AND WELFARE BENEFITS ADMINISTRATION
PO BOX 75212
WASHINGTON DC 20013-5212

