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

Gentlemen:

This statement is being filed in accordance with the alternate compliance method as described in the regulation under Section 2520.104-23 of Title 1 of the Employee Retirement Income Security Act of 1974 for the following Employer/Plan Administrator:

Sandusky Newspapers, Inc. and Subsidiaries
314 West Market Street
Sandusky, Ohio 44870
34-4346500

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The above-named Employer/Plan Administrator declares that a plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

The above-named Employer/Plan Administrator maintains 3 such plans as described in the above paragraph. There is 1 employee in each plan.

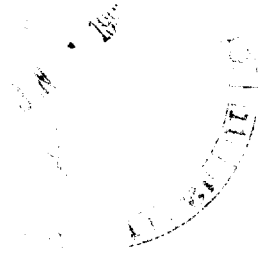
Under penalties of perjury, the undersigned Employer/Plan Administrator declares that this statement to the best of their knowledge and belief is true, accurate, and complete.

Robert C. Pifer

Employer/Plan Administrator

12-30-'92
Date

261970



December 28, 1992

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

Re: Sandusky Newspapers, Inc. and Subsidiaries; Filing
Made Under Department's Grace Period Program,
Established Under ERISA Section 502(c)(2)

Dear Sir or Ms.:

Sandusky Newspapers, Inc. respectfully encloses a statement filed in accordance with the alternate compliance method as described in the regulations under Section 2520.104-23 of Title 1 of the Employee Retirement Income Security Act of 1974.

Sandusky hereby elects to take advantage of the Department's special grace period program for plan administrators, as outlined in U.S. Department of Labor Letter 92-158 (March 23, 1992) and extended to December 31, 1992. Accordingly, a check in the amount of \$1,000, made payable to the U.S. Department of Labor, also is enclosed.

Your assistance in this matter is greatly appreciated.

Sincerely,

SANDUSKY NEWSPAPERS, INC.



Robert E. Pifer
Vice-President and Publisher

enclosures

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DEC 29 1992
FBI
REC'D

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[Redacted]

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