



DEC 3 1992

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Mr. Warren Salerno
Vice President, Employee Benefits
Capital Cities/ABC, Inc.
77 West 66th Street
New York, New York 10023-6298

DRC NF# 5008

14-1284013 1/1

Dear Mr. Salerno:

Enclosed is check number 058669 in the amount of \$2,000, which you submitted to the Department of Labor (the Department) as payment of late/non-filing penalties for the "Top Hat" plans maintained by Capital Cities/ABC, Inc., under the Department's late/non-filer "grace period".

This check is being returned because the penalty payment for filing late top hat statements during the grace period is only \$1,000 per statement. As you submitted one statement covering your top hat plan(s), your payment exceeded the penalty amount.

You will have until December 31, 1992, the end of the grace period, to submit a check for the appropriate penalty amount (\$1,000) for your top hat statement. If your check is submitted before the end of the grace period, the top hat statement will qualify for the reduced grace period penalty and will be processed. Please include the following number (DRC NF# 5008) on your check and on any correspondence concerning this matter to ensure proper identification of your case. Your check should be made payable to the U.S. Department of Labor, and mailed to the following address:

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

If you have any questions regarding this matter, please call Ms. Janet Powell at (202) 523-4006. (This is not a toll free number.)

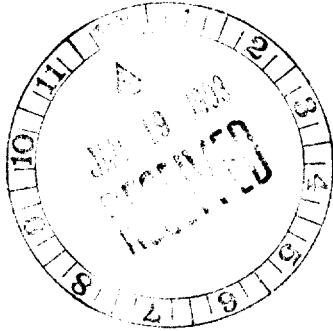
Sincerely,

Ronald D. Allen

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Ronald D. Allen
Chief, Division of Reporting Compliance





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CAPITAL CITIES/ABC, INC.

77 WEST 66TH STREET

NEW YORK, NEW YORK 10023-6298

CAPITAL CITIES/ABC, INC. 77 West 66 Street, New York, NY 10023

PENSION & WELFARE BENEFITS ADMIN
P.O. Box 25212
Washington, D.C. 20013-5212