

The Mennel Milling Company

Since 1886

128 West Crocker Street
 P. O. Box 806
 Fostoria, Ohio 44830
 (419) 435-8151
 Fax (419) 436-5150



December 30, 1992

VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

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

Re: Top Hat Plan Filing

Dear Sir or Madam:

The Mennel Milling Company maintains the following top hat plan:

<u>Plan Name</u>	<u>Number of Employees</u>
The Mennel Milling Company Unit Appreciation Plan	8

This plan was established for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

The EIN and address of The Mennel Milling Company are as follows:

EIN: 34-4302060

Address: The Mennel Milling Company
 128 West Crocker Street
 P.O. Box 806
 Fostoria, OH 44830

The plan documents will be submitted to the Secretary of Labor upon request.

This letter is intended to satisfy the filing requirements of ERISA Regulation Section 2520.104-23, as modified by a Department of Labor program allowing plan administrators to voluntarily file overdue alternative reporting and disclosure

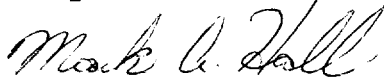
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Administration
December 30, 1992
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statements for top hat plans during a designated grace period (57 Fed. Reg. 33019). The grace period for filing an overdue statement was extended by the Department of Labor until December 31, 1992 (57 Fed. Reg. 43477).

In accordance with this program, enclosed is a check for \$1,000 to cover the grace period penalty for the top hat plan listed above.

Please feel free to contact the undersigned if additional information is needed.

Very truly yours,



Mark A. Hall
Controller

MAH/lcd

Enclosure

cc (w/o encl.): Richard P. McHugh, Esq.

2001/11

The Mennel Milling Company

128 W. Crocker St. P. O. Box 806

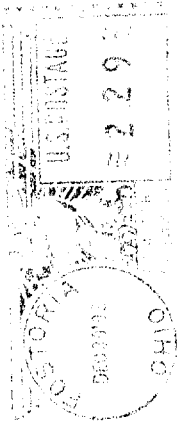
Fostoria, Ohio 44830

Since 1886

CERTIFIED

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MAIL



PENSION AND WELFARE BENEFITS
ADMINISTRATION
U. S. DEPARTMENT OF LABOR
P. O. BOX 75212
WASHINGTON, DC 20013-5212

