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HOWARD  INDUSTRIES
INC.

P. O. BOX 1588 — LAUREL, MISS. — 39441
TELEPHONE 601-425-3151
FACSIMILE 601-649-8090

December 29, 1992

To: Secretary of Labor

From: Howard Industries, Inc.

Re: Alternative method of compliance

This statement is filed in accordance with Department of Labor Regulation Sec. 2520.104-23. It is intended to fulfill the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, pursuant to the authority of the Secretary of Labor under section 110 of the Act (88 Stat. 851).

1. Employer Name and Address:

Howard Industries, Inc.
P. O. Box 1588
Laurel, Ms 39441

2. Employer Identification Number:

64-0466143

3. Declaration:

Howard Industries, Inc. maintains its plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. Number of Plans: 1

5. Number of Employees in Plan: 2

Pursuant to the Pension Welfare Benefits Administration notice published in the Federal Register July 24, 1992 which applied the grace period for filing overdue Forms 5500 to top-hat plans and the extension of the grace period published in the Federal Register September 21, 1992, Howard Industries, Inc. represents that its plan is an unfunded top hat plan eligible for the alternative method of compliance, submits its check for \$1,000 to the Department of Labor, and requests that it shall be deemed to have elected compliance with the alternative

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method of compliance prescribed in Department of Labor Regulations
Section 2520.104-23 for the 1988 and all subsequent years with respect
to its plan.

Howard Industries, Inc.

By: Steven L. Howard
Steven L. Howard
Vice President, Finance

1993

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HOWARD  **INDUSTRIES**
INC.

P. O. BOX 1588 — LAUREL, MISS. 39441

Fold at line over top of envelope to the
right of the return address

CERTIFIED

P 908 284 468

MAIL

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

