



2520005096158

G.R. SPONAUGLE & SONS, INC.

CONTRACTORS
PLUMBING • HEATING • ELECTRICAL • SHEET METAL
AIR CONDITIONING • REFRIGERATION

December 29, 1992

4391 CHAMBERS HILL ROAD
P.O. BOX 4456
HARRISBURG, PA 17111
717-564-1515 FAX: 717-564-3675

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
P.O. Box 75212
Washington, D.C. 20013-5212

Dear Sir or Madam:

G. R. Sponaugle & Sons, Inc., a Pennsylvania business corporation, hereby supplies the following information pursuant to Department of Labor Regulations Section 2520.104-23:

1. Name & Address of Employer

G. R. Sponaugle & Sons, Inc.
4391 Chambers Hill Road
P.O. Box 4456
Harrisburg, PA 17111

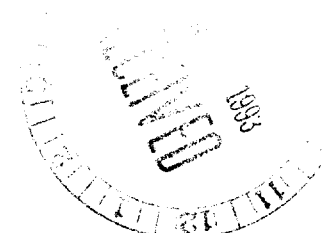
2. Employer Identification Number

23-1488911

31019

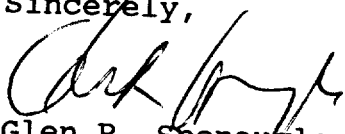
3. G. R. Sponaugle & Sons, Inc. maintains an unfunded deferred compensation plan for a select group of management or highly compensated employees. The plan is evidenced by separate Deferred Compensation Agreements with each of the five participants. The agreements were entered into in 1988, 1989, and 1990 as applicable. This "plan" is known as the G. R. Sponaugle & Sons, Inc. Deferred Compensation Agreement.

Since the participants of the plan are not owners of the company or primary officers, it is not clear that any filing is now or was ever required under ERISA or otherwise. The plan



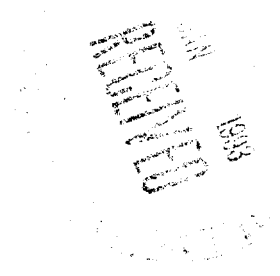
participants are, however, primarily managers within the business organization. Accordingly, this filing is being made during the current grace period extended by the U.S. Department of Labor, as a precautionary matter.

Sincerely,



Glen R. Sponaugle
Controller

GRS/seh





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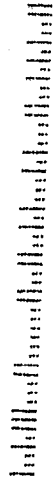


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HARRISBURG, PA
17111



TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE N W
P O BOX 75212
WASHINGTON DC 20013 5212



INVOICE NO.	INVOICE DATE	REFERENCE	GROSS	DISCOUNT	NET AMOUNT
PENALTY	12/29/92	DEFERRED PENALTY 735148911 COMPARISON PLAN	1,000.00	.00	1,000.00
TOTAL			1,000.00	.00	1,000.00

G.R. SPONAUGLER & SONS, INC. HARRISBURG, PA 17111

