

MAMMEL•SCHROPP
SWARTZBAUGH
ENGLER & JONES

175 Embassy Plaza 9110 W. Dodge Rd.
Omaha, Nebraska 68114 • 402 397-7000
FAX • 402 398-2458

2520005096393

October 8, 1992

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

9345

RE: Scoular Grain Company

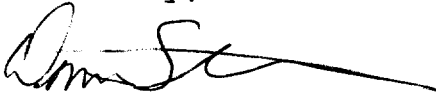
Gentleman:

Enclosed is an original and one copy of the Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees for filing on behalf of our client, Scoular Grain Company. Also enclosed is a check for \$1,000.00 payable to the Department of Labor. This is in response to your notice 57 FR 33019 on civil penalty relief for late filers of "top hat" plans.

We would appreciate your returning a file stamped copy to us in the envelope provided.

Thank you for your assistance.

Sincerely,

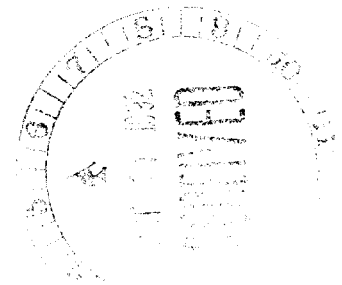


Dennis Stessman
Executive Benefit Administrator

DS/gb

Enclosures

Certified Mail
Return Receipt Requested



ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: The Scoular Company
2027 Dodge Street
Omaha, NE 68102

Employer Identification Number: 47-0599176

Scoular maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

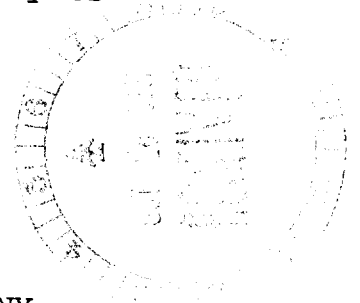
Number of Plans and
Participants in Each
Plan:

1 Plan covering 8 employees

Dated SEPTEMBER 25, 1992.

THE SCOULAR COMPANY

By *Timothy J. Logan*
Plan Administrator



ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
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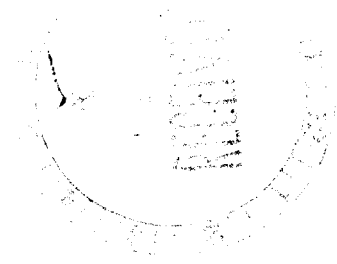
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By *Timothy J. Leem*
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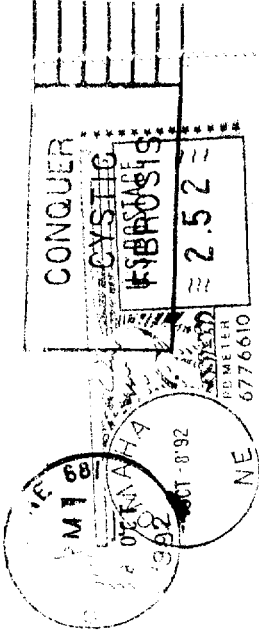
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Fold at line over top of envelope to the right
of the return address.

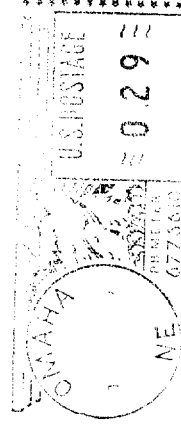
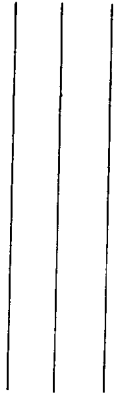
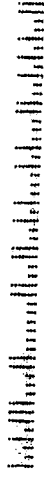
CERTIFIED

P 579 588 033

MAIL



PENSION AND WELFARE
BENEFITS ADMINISTRATION
PO BOX 75212
WASHINGTON DC 20013-5212



**MAMMEL•SCHROPP•SWARTZBAUGH•ENGLER & JONES
INCORPORATED**

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D. Stessner