

**BOWLES RICE  
McDAVID GRAFF & LOVE**

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FACSIMILE 304-725-4417

October 12, 1992

347-1107

**VIA CERTIFIED MAIL  
NO. 7 795 138 915  
RETURN RECEIPT REQUESTED**

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

9349

TO WHOM IT MAY CONCERN:

RE: Grace Period Top-Hat Statement  
Filed Under Labor Reg. § 2520.104-23

On behalf of Wheeling-Nisshin, Inc., a West Virginia corporation, enclosed for filing please find a statement prepared in accordance with Labor Reg. § 2520.104-23 and filed pursuant to the Pension and Welfare Benefits Administration Grace Period notices dated July 20, 1992 and September 16, 1992. Pursuant to such notices, enclosed is a check made payable to the U.S. Department of Labor in the amount of \$1,000.00.

Very truly yours,

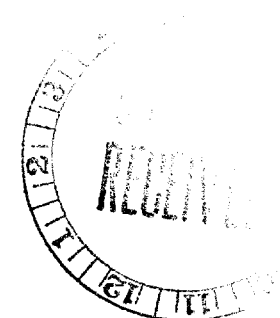
BOWLES RICE McDAVID GRAFF & LOVE

  
Gary G. Markham

GGM: jh

Enclosure

cc: Mr. Russ Stein  
84651



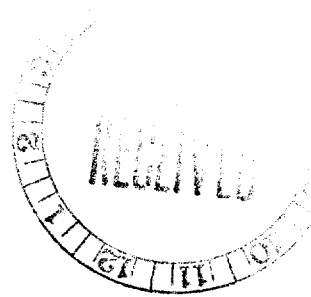
WHEELING-NISSHIN, INC.

TOP-HAT STATEMENT FILED PURSUANT TO  
LABOR REG. § 2520.104-23

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, Labor Reg. § 2520.104-23, applicable to unfunded or insured pension plans for a select group of management or highly compensated employees, the following information is provided:

1. Name and address of employer:  
Wheeling-Nisshin, Inc.  
P. O. Box 635  
Follansbee, WV 26037
2. Employer EIN: 25-1481463
3. There is one (1) such plan.
4. The plan currently provides deferred compensation for five (5) employees.
5. The above-named employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer will provide a copy of the plan to the Secretary of Labor upon request.



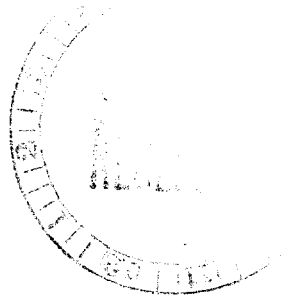
WHEELING-NISSHIN, INC.

By: R. M. Stevi

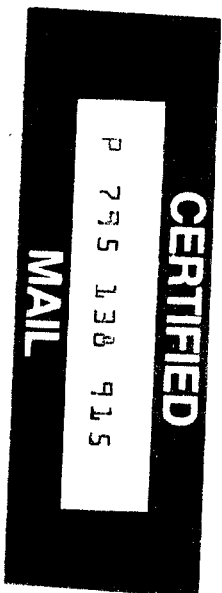
Its: General Manager Accounting & Finance

Dated: 10/7/92

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