

2520005096441

NOTICE TO DEPARTMENT OF LABOR

NAME OF EMPLOYER: Mill Steel Company

ADDRESS: 5116 36th Street SE
Grand Rapids, MI 49512

EMPLOYER

IDENTIFICATION NO: 38-1676218

PLAN INFORMATION: (See below)

<u>Plan Name</u>	<u>Participants</u>
Mill Steel Company Wealth Accumulation Plan	3
Mill Steel Company Wealth Accumulation Plan for Managerial Employees	4

Both are unfunded plans with the primary purpose of providing deferred compensation for a select group of managerial or highly compensated employees.

MILL STEEL

C O M P A N Y

September 29, 1992

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

RE: The Mill Steel Company (EIN 38-1576218)

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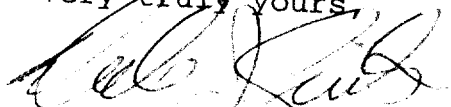
Dear Sir or Madam:

Enclosed on behalf of Mill Steel Company, please find a Notice to the Department of Labor pursuant to 29 CFR Section 2520.104-23(b). This is filed in connection with The Mill Steel Wealth Accumulation Plan and the Mill Steel Company Wealth Accumulation Plan for Managerial Employees. Also, enclosed is a check payable to the U.S. Department of Labor in the amount of \$1,000, as the civil penalty in connection with the late filing of this notice. Copies of the two plans are available upon request.

If you have any questions concerning this filing, please contact:

Mr. John M. Lichtenberg
Dickinson, Wright, Moon,
VanDusen & Freeman
300 Ottawa Avenue NW
Suite 650
Grand Rapids, MI 49503
(616-459-1300) phone

Very truly yours,



Dale J. Guikema
Vice President

DJG/sa
Enclosure
cc: J. Lichtenberg



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WALL STEEL
C O M P A N Y
5116 - 36th SE, P.O. Box 8627, Grand Rapids, Michigan 49512



Pension and Welfare
Benefits Administration
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