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October 16, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
U.S. Department of Labor
P.O. Box 75212
Washington, DC 20210

Re: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, and with the intention of filing within the "grace period" provided by the Department of Labor, the undersigned Employer hereby files the following information with respect to its plans of deferred compensation:

1. Name and Address of Employer:

Elkay Manufacturing Company
2222 Camden Court
Oak Brook, Illinois 60521

2. Federal Employer Identification No. (EIN):

36-1037010

3. The Employer maintains plans of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. The Employer maintains ten such deferred compensation plans, nine of which cover one employee each and one of which covers sixty employees.

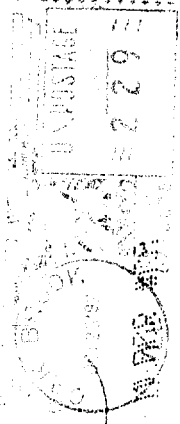
Very truly yours,

ELKAY MANUFACTURING COMPANY

By: [Signature]
Its: [Signature]

ELKAY
MANUFACTURING COMPANY
2922 CAMDEN COURT
GREENBROOK, IL 60321

P-590 423 610



*Top Hat Plan Emergency
Provision and Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, DC 20210*

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