

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION

AMERICAN FEDERATION OF LABOR AND CONGRESS OF INDUSTRIAL ORGANIZATIONS AND
CANADIAN LABOUR CONGRESS

2520005096577

JOHN KELLY
PRESIDENT

GILLES BEAUREGARD
SECRETARY-TREASURER

"TOP-HAT" REGISTRATION STATEMENT

The Office and Professional Employees International Union maintains a Supplemental Pension Agreement for John Kelly, President of OPEIU. The OPEIU Employer Identification Number is 53-0175463. Contact person for information regarding this agreement is Gilles Beauregard, Secretary of the Retirement Committee.

This Supplemental Pension Agreement meets the following requirements is an unfunded "top-hat" pension eligible for alternative method of compliance described in §2520.104-23. This registration statement serves as the statement described in paragraph (b)(1) of §2520.104-23 and is filed prior to December 31, 1992 (the extended deadline under FR 33019).

By filing this statement in accordance with the conditions set forth above, we have elected the alternative method of compliance prescribed in §2520.104-23 for this plan.

Sincerely,


Gilles Beauregard
Secretary-Treasurer

DATE: December 3, 1992

GB/dm

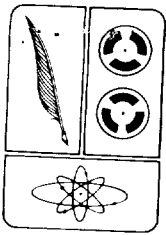


OFFICE OF THE SECRETARY-TREASURER

815 16TH STREET, N.W., SUITE 606, WASHINGTON, D.C. 20006

PHONE: AREA CODE 202-393-4464

FAX: 202-347-0649



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JOHN KELLY
PRESIDENT

GILLES BEAUREGARD
SECRETARY-TREASURER

December 3, 1992

14,553

U. S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D. C. 20013-5212

Dear Sir/Madam:

Pursuant to Labor Department Notice on Civil Penalty Relief for Top-Hat Plans issued in 57 FR 33019 on July 24, 1992, enclosed is the registration statement required under DOL Regulation \$2520.104-23 as well as the \$1,000 penalty payment for the "top-hat" plan, which payment is not being made from funds of the Plan. We understand that payment of the \$1,000 penalty releases the Plan from penalties resulting from untimely registration of the agreement with the Department of Labor and that the plan will not need to file Form 5500's in the future.

If you have any questions regarding the enclosed statement, please let us know.

Sincerely,


Gilles Beauregard
Secretary-Treasurer

GB/dm

Enc.

cc: Mr. Joseph E. Finley, Esquire

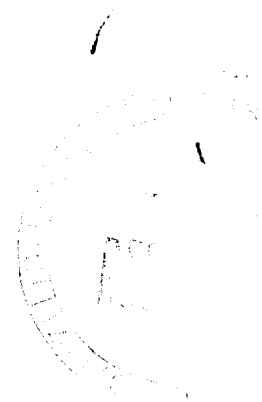


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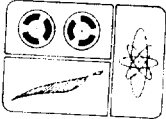


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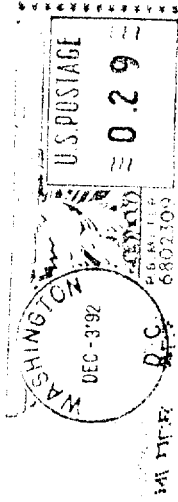
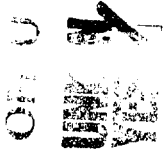
THE FOLLOWING:

	DATE	INVOICE NO.	REFERENCE	INVOICES	DEDUCTIONS	BALANCE
			DOL REGULATION §2520.104-23 PENALTY PAYMENT FOR "TOP-HAT" PLAN			\$1,000.00

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