

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. §2520.104-23, the following information is provided by the undersigned employer.

Name and address of Employer: Sterling Cut Glass Co.
215 Gap Way
Erlanger, KY 41018

Employer Identification
 Number: 31-0888830

Sterling Cut Glass Co. maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

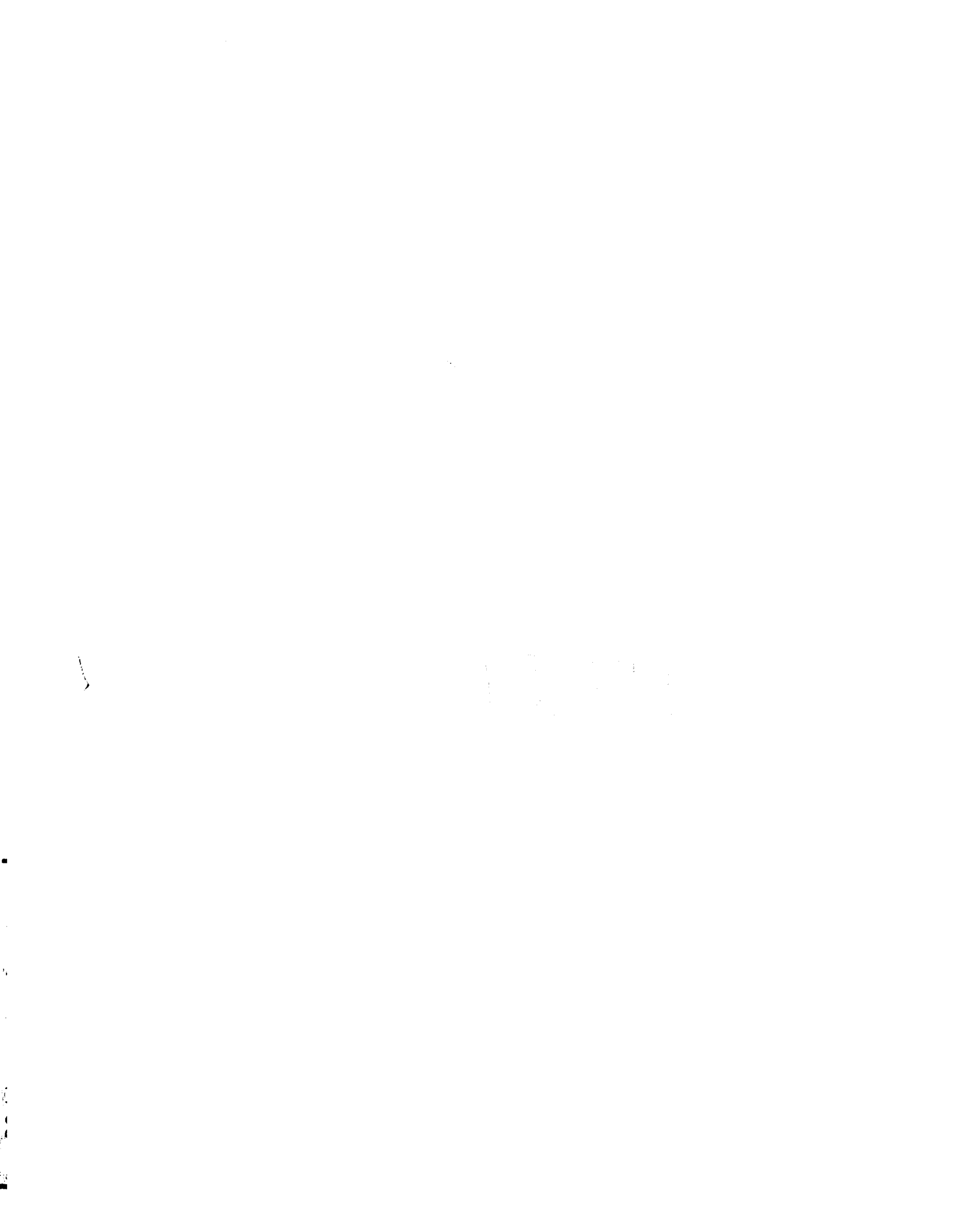
Number of Plans and
 Participants in Each
 Plan: 5 Plans covering 1 employee each

Dated _____, 1992.

Plan Administrator

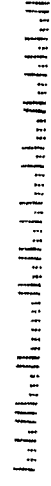
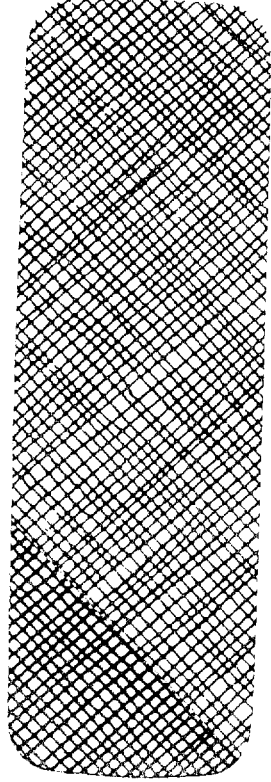
STERLING CUT GLASS CO.

By Michael W. Dyas, Pres.
 Michael W. Dyas
 President



Sterling Cut Glass

215 Gap Way
Erlanger, KY 41018-9971



VENDOR DEPARTMENT OF LABOR

STERLING CUT GLASS
215 GAP WAY, ERLANGER, KY 41018-3130
PH (606) 283-2333 FAX (606) 283-2434

CHECK NO. 037231

YOUR INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	DISCOUNT TAKEN	NET CHECK AMOUNT
92 FILING	11/23/92	1,000.00	.00	1,000.00
ALTERNATIVE FILING FOR PENSION				

CHECK TOTAL 1,000.00

