

ATTORNEYS AND COUNSELORS AT LAW

6216 Washington Avenue
P.O. Box 085009
Racine, Wisconsin 53408

Racine (414) 886-9720
Kenosha (414) 552-7103
Telecopier (414) 886-3074

December 24, 1992

1992 - 5 1992

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

RE: Referee Enterprises, Inc.
Civil Penalty Relief for Top Hat Plan

In accordance with 57 FR 33019 we report that the above corporation adopted an unfunded Top Hat Pension Plan for two of its key employees on September 30, 1987. The following information is submitted.

1. Name and address of the employer:

Referee Enterprises, Inc.
P. O. Box 1708
Racine, WI 53401

18,728

2. Employer Identification Number (EIN): 39-1230678

3. Declaration as to Plan: The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management employees. It has one such plan and two key management employees are included.

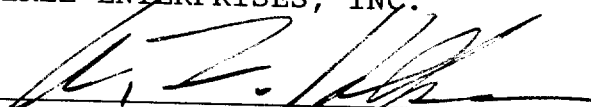
4. Plan documents on request: The Plan documents will be provided to the Secretary of Labor upon request as required by Section 104(a)(1) as referred to in 29 CFR 2520.104-23(b)(2).

5. Civil penalty A check payable to the U. S. Department of Labor in the amount of \$1,000 is enclosed.

The above corporation is the "administrator" of the Plan.

Signed this 22nd day of December, 1992.

REFEREE ENTERPRISES, INC.

By 
Its Secretary

JAN - 5 1993

18,728

**DEMARK
KOLBE &
BRODEK, S.C.**

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6216 Washington Avenue
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**RETURN RECEIPT
REQUESTED**

Fold at line over top of envelope to the
right of the return address

CERTIFIED

P 049 938 001

MAIL



PENSION AND WELFARE BENEFITS ADMINISTRATION
P O BOX 75212
WASHINGTON, D C 20013-5212

