

2520005097636

JAN 7 1993

December 21, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

United States Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

Re: "Grace Period" Reporting for Top Hat Plans

20,709

Dear Sir or Madam:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which require employers who maintain an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees to provide certain information with the Secretary of Labor, and pursuant to the notices issued by the Department of Labor dated April 20, 1992 and July 20, 1992 concerning the grace period provided to administrators of Top Hat pension plans.

Employer: Libco Industries, Inc.
10531 Main Street
Roscoe, Illinois 61073

Employer Identification
Number: 36-2787713

Declaration: Libco Industries, Inc., maintains a plan primarily for the purpose of providing deferred compensation for a highly-compensated management employee. Plan documents, if any, will be provided to the Secretary of Labor upon request.

Number of Plans: 1

Number of Employees
in Plan: 1

Very truly yours,

LIBCO INDUSTRIES, INC.

By: Esther M. Belardi, President
Esther M. Belardi, President

EMB:kam

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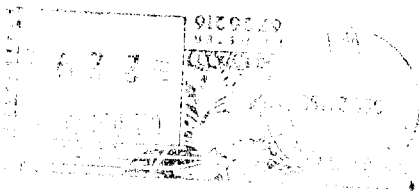
FIRST CLASS

FIRST CLASS

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FIRST CLASS



MAIL

LIBERTY ENGINEERING COMPANY • ROSCOE, ILL. 61073

20238

DEFERRED COMPENSATION FOR PARAVALA-----\$1,000.00
"TOP HAT PLANS" ERISA REGULATIONS SECTION 2520.104-23(B) AND (C)