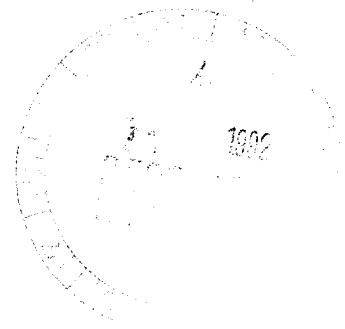


EG Ellwood Group, Inc.

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P.O. Box 31, Commercial Ave., Ellwood City, PA 16117 Phone 412-752-0055 Fax 412-752-9711



December 2, 1992

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

Re: Civil Penalty Relief for Top-Hat Plans

Dear Sir/Madam:

In accordance with the Department of Labor's Notice (57 FR 33019, July 24, 1992), the Ellwood Group, Inc. is filing a registration statement for three non-qualified "top-hat" retirement plans. A check for one thousand (\$1,000) dollars is enclosed.

The following information is being submitted in accordance with DOL reg. §2520.104-23.

Name of employer: Ellwood Group, Inc.
Address: P. O. Box 31, Commercial Avenue
Ellwood City, PA 16117
EIN: 25-0461810
Number of Plans: 3
Employees Covered: Plan A 6
Plan B 6
Plan C 8

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All three plans are unfunded and are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you have any questions, please call our accountant, Jim Silverman, at (412) 338-7834.

Sincerely,

Linda A. Beard

cc: J. Silverman

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EI Ellwood Group, Inc.

P.O. Box 31, Commercial Ave., Ellwood City, PA 16117

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

