

December 2, 1992

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

STATEMENT FILED PURSUANT TO FILING REQUIREMENTS FOR UNFUNDED
PENSION PLANS MAINTAINED BY AN EMPLOYER FOR A SELECT GROUP OF
MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

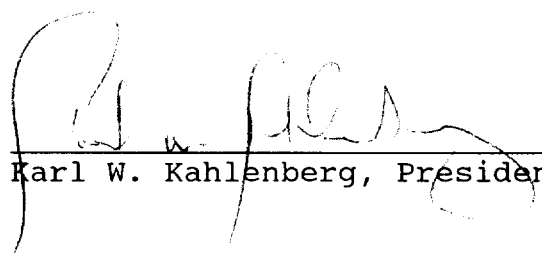
Name and address of employer: Kahlenberg Bros. Co.
1700 12th Street
Two Rivers, WI 54241

Employer IRS identification
number: 39-0384290

Number of plans: 1

Number of employees in
each plan: 2

Purpose of plan: Plan is maintained
primarily for the purpose
of providing deferred
compensation for a select
group of management or
highly compensated
employees.



Karl W. Kahlenberg, President

KAHLENBERG BROS. CO.*Kahlenberg***MARINE PRODUCTS**TRADE MARK REGISTERED
P. O. BOX 358**SINCE 1895**

TWO RIVERS, WISCONSIN 54241 U.S.A.

December 9, 1992

Secretary of Labor
 Top Hat Plan Exemption
 Pension & Welfare Benefits Administration
 Post Office Box 75212
 Washington, DC 20013-5212

ALL AGREEMENTS ARE CONTINGENT UPON STRIKES, ACCIDENTS, FIRES, AND OTHER CAUSES UNAVOIDABLE OR BEYOND OUR CONTROL. ALL QUOTATIONS SUBJECT TO CHANGE AND PREVIOUS SALE

Re: Kahlenberg Bros. Co.

Dear Sir/Madam:

The enclosed statement is submitted pursuant to DOL Reg. Sec. 2520.104-23 in behalf of Kahlenberg Bros. Co., EIN 39-0384290, located at 1700 12th Street, Two Rivers, Wisconsin, 54241.

Kahlenberg Bros. Co. adopted the plan in February of 1992. The company's fiscal year and the plan year for the plan ends December 31. A penalty payment is not enclosed with this statement since a Form 5500 series annual return/report for the plan is not overdue.

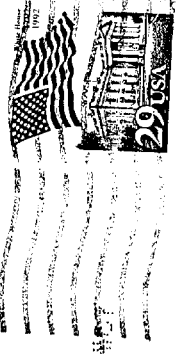
Sincerely,

KAHLENBERG BROS. CO.

Karl W. Kahlenberg
 Karl W. Kahlenberg
 President

KWK:mh

KAHLENBERG BROS. CO.
P. O. BOX 358
TWO RIVERS, WIS., U. S. A. 54241



Kahlenberg

- ENGINES
- PROPELLERS
- AIRHORNS
- SHAFTS
- COUPLINGS
- MARINE EQUIPMENT