

WEST VIRGINIA AUTOMOBILE & TRUCK DEALERS ASSOCIATION

P. O. Box 2028

Charleston, West Virginia 25327

(304) 343-4158

2520005098836

September 25, 1992

CERTIFIED MAIL

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

Re: Notice of Plan of Deferred Compensation

Dear Department of Labor:

Pursuant to DOL Reg. §2520.104-23, the undersigned employer hereby files the following with respect to its deferred compensation arrangement. This filing is made pursuant to the amnesty grace period program referred to in PWBA Notice dated July 20, 1992, and a check in the amount of \$1,000 is enclosed as is required. This filing is being made because of the uncertainty as to the application of ERISA DOL Regulations to an individual employment contractual arrangement which include nonqualified deferred compensation provisions and whether such a contract constitutes a "top hat plan" for purposes of ERISA. In order to comply, if it is necessary to comply, this registration statement is being filed on a protective basis and the \$1,000 penalty is being paid on a protective basis to the extent that this is required. By this letter, we are requesting that you make a determination as to this issue, and if an individual employment contract containing nonqualified deferred compensation provisions does not constitute a "top hat plan" or other "plan" in which a registration statement is required by DOL Regulation 2520.104-23, we request that you return the \$1,000 which we will therefore not owe under such circumstances.

1. Name and Address of Employer:

West Virginia Automobile & Truck Dealers Association
P. O. Box 2028
Charleston, West Virginia 25327

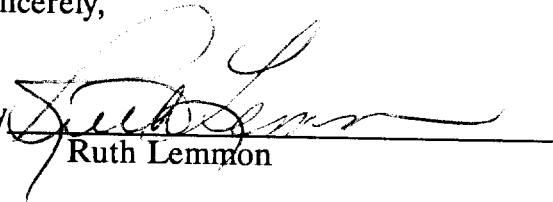
2. Federal Identification Number (EIN): 55-0325753

3. The Employer maintains one individual employment contract with one employee which includes nonqualified deferred compensation provisions. It does not have a "plan" to provide deferred compensation to a select group of management or highly-compensated employees. However, Ruth Lemmon is the Executive Director and is a management employee.
4. The employee who has an employment contract with these provisions is Ruth Lemmon.
5. We will supply other necessary information upon request.

We would appreciate hearing from you on this matter at your earliest convenience.

Sincerely,

By



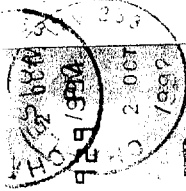
Ruth Lemmon

Enclosure

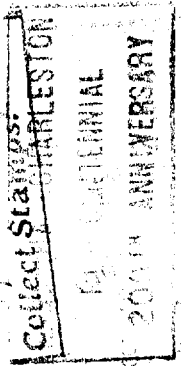
TK

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