



2520052092470

"The Ultimate Protective Case"

July 1, 1999

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
US Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

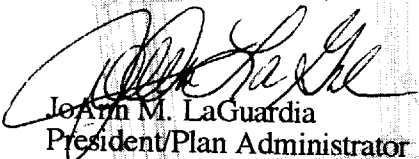
LM Engineering, Inc.  
6420 Belmont Avenue  
Girard, OH 44420

Employer #34-1480258

LM Engineering, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We have 1 plan covering 1 employee, Mr. Steven E. Stacy at the present time.

Very truly yours,

LM ENGINEERING, INC.

  
JoAnn M. LaGuardia  
President/Plan Administrator



**ENGINEERING**

LM ENGINEERING, INC.  
6420 Belmont Avenue  
Girard, Ohio 44420

P 235 613 636

**MAIL**



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**RETURN RECEIPT  
REQUESTED**

