

2520052093881

TOP HAT PLAN FILING EXEMPTION
Pursuant to DOL Regulation § 2520.104-23

Employer: Stow Manufacturing Company, Inc.

Address: P.O. Box 490
Brandywine Highway
Binghamton, NY 13902

Employer Tax
Identification
Number: 15-0460574

Number of
Top Hat Plans: 1

Identification of Top Hat Plans:	<u>Plan Name</u>	<u>Number of Participants</u>
	Stow Manufacturing Officers' Deferred Compensation Plan	7

Purpose of the
Plans: Stow Manufacturing Company maintains these plans
primarily for the purpose of providing deferred
compensation for a select group of highly compensated
employees.

28,008



STOW[®] Manufacturing Co.

Construction Equipment

December 28, 1992

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

Re: DOL Regulation § 2520.104-23 filing

Dear Sir or Madam:

We have enclosed the statement for Stow Manufacturing Company's top hat pension plan pursuant to Department of Labor Regulation § 2520.104-23. We are submitting this filing under the DOL amnesty program that was announced in the Federal Register (57 FR 14436).

In accordance with the terms of this amnesty program, we have also enclosed payment of a \$1,000 civil penalty for our one top hat plan.

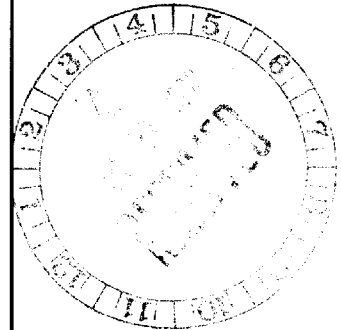
If you need any additional information to complete this filing, please contact me at the address below.

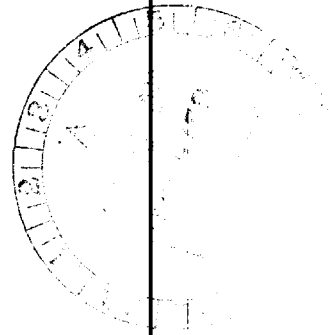
Very truly yours,



Mr. Walter Plevyak
Treasurer
WP/lid

28,008



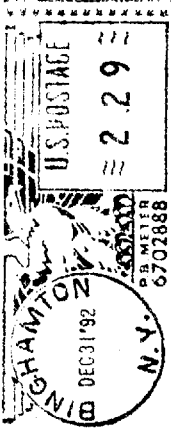
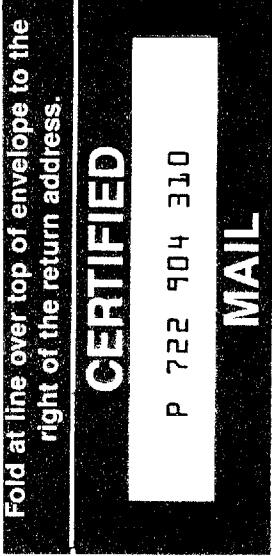


28,008

STOW[®] Manufacturing Co.

Brandywine Highway
P.O. Box 490
Binghamton, New York 13902-0490

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Pension and Welfare Benefits Admin.
P.O. Box 75212
Washington, D.C. 20013-5212

STOW	STOW MANUFACTURING CO.	BRANDYWINE HWY. AT FREDERICK STREET	BINGHAMTON, N.Y. 13902				
CODE	DATE	VENDOR #	VENDOR INVOICE #	VOUCHER #	GROSS	DISCOUNT	NET
	12/31/92	63624		121310			1,000.00
CHECK TOTALS							1,000.00