

MAMMEL•SCHROPP
SWARTZBAUGH
ENGLER & JONES
INCORPORATED

175 Embassy Plaza 9110 W. Dodge Rd.
Omaha, Nebraska 68114 • 402/397-7000
FAX • 402/398-2458

December 30, 1992

2520053321174

Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Central States Health & Life Company of Omaha

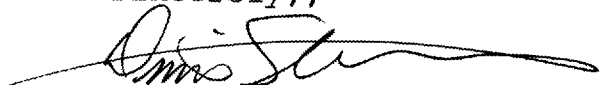
Gentlemen:

Enclosed is an original and one copy of the Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees for filing on behalf of our client, Central States. Also enclosed is a check for \$1,000.00 payable to the Department of Labor. This is in response to your notice 57 FR 33019 on civil penalty relief for late filers of "top hat" plans.

We would appreciate your returning a file stamped copy to us in the envelope provided.

Thank you for your assistance.

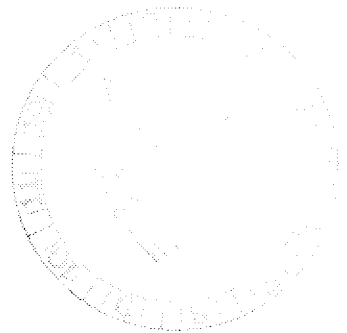
Sincerely,,


Dennis Stessman
Executive Benefit Administrator

DS/tj

Enclosures

181950



ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I 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. Section 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Central States Health & Life
Company of Omaha
P.O. Box 34350
Omaha, NE 68134

Employer Identification Number: 47-0123035

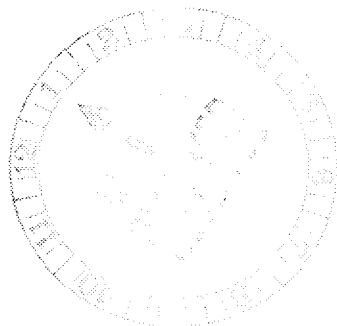
Central States Health & Life Company of Omaha maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

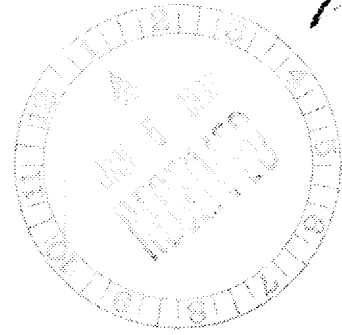
Number of Plans and
Participants in Each
Plan: 1 Plan covering 1 employee

Dated 12-30, 1992.

CENTRAL STATES HEALTH & LIFE
COMPANY OF OMAHA

By W.M. Kuy President
Plan Administrator






16000

 Central States Health & Life Co. of Omaha

DATE	CHECK NO.

DATE	INVOICE / CREDIT MEMO	TYPE	DESCRIPTION	GROSS		DISCOUNT		NET	
			Ck Liz Kelly-pension Plan filing fee						
<p>THE ATTACHED CHECK IS IN PAYMENT FOR ITEMS DESCRIBED ABOVE.</p> <p>TOTAL </p>									

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PENSION AND WELFARE BENEFIT ADMINISTRATION
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE N W
WASHINGTON DC 20210