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December 29, 1992

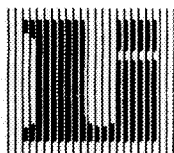
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212



Re: Lorin Industries, Inc.
Unfunded Deferred Compensation Plans

Gentlemen:

Pursuant to Reg. #2520.104-23, we hereby file the statement required under said regulation as an alternative form of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA") for certain pension plans for a select group of management or highly compensated employees. Enclosed is a check for \$1,000 in order to take advantage of the Labor Department's grace period for filing annual reports. The information that is required by such filing is as follows for our two plans:



LORIN
INDUSTRIES

1960 S. Roberts

P.O. Box 766

Muskegon, MI
49443-0766

616-722-1631

FAX 616-725-8367

1. Name of employer: 1) Lorin Industries, Inc.
2) Kersco - Division of Lorin Industries, Inc.
2. Address of employers: 1) 1960 S. Roberts Street
Muskegon, Michigan 49442
2) Same
3. Employer identification number: 1) 38-1544003
2) Same
4. Declaration: The employers maintain two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of participants: 1) Four (4)
2) Four (4)

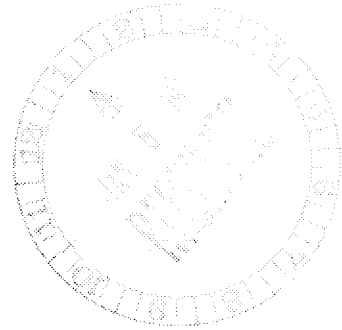
Pursuant to said regulation, Lorin Industries, Inc. will provide the plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,
LORIN INDUSTRIES, INC

L. Philip Kelly
L. Philip Kelly
Treasurer

18,965

enc.



18,965

LORIN INDUSTRIES • P.O. BOX 766 • MUSKEGON, MICHIGAN 49443-0766

| INVOICE NUMBER | INVOICE DATE | DESCRIPTION | GROSS AMOUNT | DISCOUNT | NET AMOUNT |
|----------------|--------------|---|--------------|----------|------------|
| | 12-28-92 | U.S. Department of Labor (fee for def plans) 38-1544003 | 1,000.00 | | |
| CHECK NO. | | TOTALS | 1,000.00 | | |



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