

**BOWLES RICE
McDAVID GRAFF & LOVE**

2520053321384

ATTORNEYS AT LAW

16TH FLOOR COMMERCE SQUARE • LEE STREET

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CHARLESTON, WEST VIRGINIA 25325-1386

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WRITER'S DIRECT DIAL NUMBER

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OLD NATIONAL BANK BUILDING
EAST WASHINGTON STREET
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CHARLES TOWN, WEST VIRGINIA 25414
TELEPHONE 304-725-1535
FACSIMILE 304-725-4417

December 9, 1992

347-1717

**VIA CERTIFIED MAIL
NO. P 795 138 916
RETURN RECEIPT REQUESTED**

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

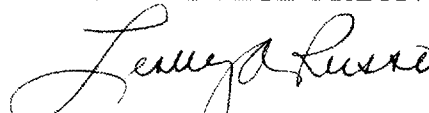
TO WHOM IT MAY CONCERN:

RE: Grace Period Top-Hat Statement
Filed Under Labor Reg. § 2520.104-23

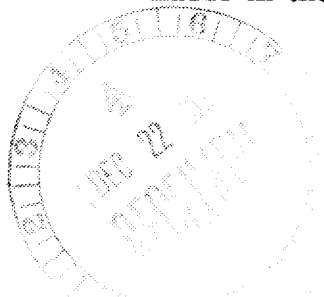
On behalf of McJunkin Corporation, a West Virginia corporation, enclosed for filing please find a statement prepared in accordance with Labor Reg. § 2520.104-23 and filed pursuant to the Pension and Welfare Benefits Administration's grace period filing program. Pursuant to such program, enclosed is a check made payable to the U. S. Department of Labor in the amount of \$1,000.00.

Very truly yours,

BOWLES RICE McDAVID GRAFF & LOVE


Lesley A. Russo

15,619



LAR:jh

Enclosure

cc: Mr. H. B. Wehrle, Jr.
Ms. Diana Morris
Gary G. Markham, Esquire

74578

McJUNKIN CORPORATION

**TOP-HAT STATEMENT FILED PURSUANT TO
LABOR REG. § 2520.104-23**

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, Labor Reb. § 2520.104-23, applicable to unfunded or insured pension plans for a select group of management or highly compensated employees, the following information is provided:

1. Name and address of employer:

McJunkin Corporation
835 Hillcrest Drive
Charleston, WV 25311

2. Employer EIN: 55-0229830

3. The Employer maintains two (2) unfunded deferred compensation plans or programs primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. These plans or programs are set forth in individual deferred compensation agreements with each participant. One plan was established in 1980 and covers 7 employees, two of whom are provided benefits through individual rabbi trusts. No top-hat filing has previously been made in connection with the 1980 plan. The second plan or program was established in 1990 for four employees and a top-hat statement was filed with the U.S. Department of Labor pursuant to Labor Reg. § 2520.104-23 within 120 days of adoption of said plan. The 1990 plan currently covers five employees.

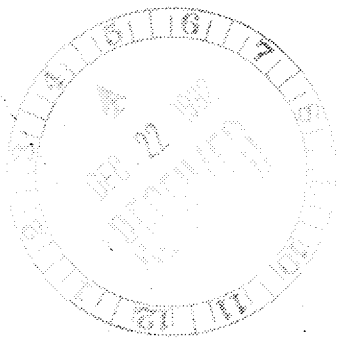
4. McJunkin Corporation will provide a copy of the above-referenced plans to the Secretary of Labor upon request.



McJUNKIN CORPORATION, Plan Administrator

Dated: December 9, 1992

By: *Diana D. Morris*
Diana D. Morris, Retirement Plans Officer



15,619

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CHARLESTON, WEST VIRGINIA 25325-1386

POST OFFICE BOX 1386
OF THE RETURN ADDRESS

CERTIFIED

P 795 138 916

MAIL

NOV 25 12/09/92 DCF #2

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VIA CERTIFIED MAIL

Pension & Welfare Benefits Administration
P. O. Box 75212
Washington, DC 20013-5212

