



2520053321390

December 7, 1992

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

RE: Supplemental Death and Retirement Plan

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. § 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in the plan as of the date of this letter.

Item (1): West Bend Mutual Insurance Company
1900 South 18th Avenue
West Bend, Wisconsin 53095
EIN: 39-0698170

Item (2): Supplemental Death and Retirement Plan

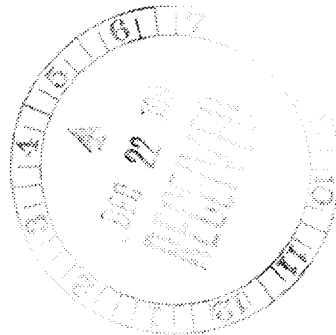
Item (3): 13

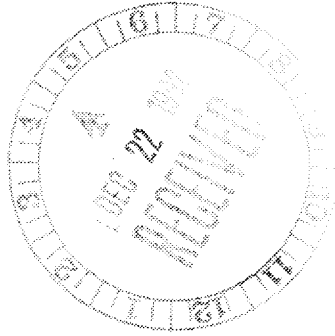
15,628

Kindly acknowledge receipt of this filling by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A Stamped, self-addressed envelope is also enclosed for you convenience.

Very truly yours,

[Handwritten Signature]
Plan Administrator
Enclosures





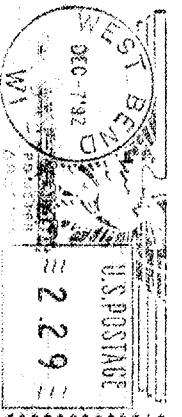
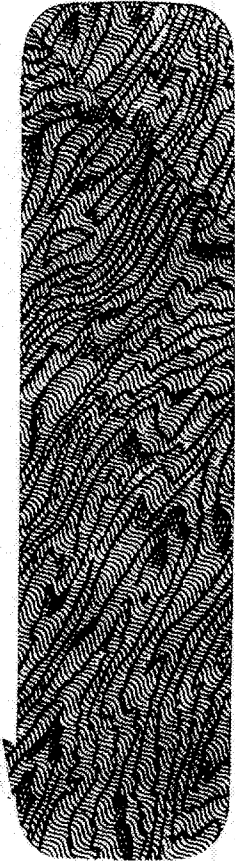
15,628

ACCOUNT NO.	ACCOUNT NAME	DESCRIPTION / EXPLANATION	AMOUNT
1000-2000000	PLAN ONE - RETI-BEND	SUPPLEMENTAL DEATH & RETIREMENT PLAN	1,000.

DETACH BEFORE DEPOSIT



INSURANCE COMPANY • TIME TESTED SINCE 1894
1900 SOUTH 18TH AVENUE • WEST BEND, WI 53095



Fold at line over top of envelope to the right of the return address

CERTIFIED

P 159 522 160

MAIL