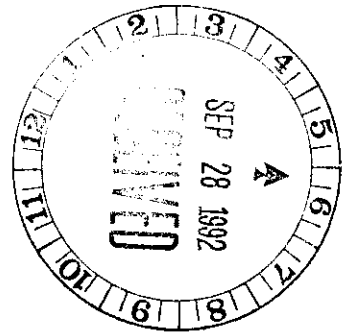


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MILLER, JOHNSON, SNELL & CUMMISKEY

ATTORNEYS

800 CALDER PLAZA BUILDING • GRAND RAPIDS, MICHIGAN 49503
ANN ARBOR • GRAND HAVEN • KALAMAZOO • LANSING

JAMES C. BRUINSMA

TELEPHONE: 616/459-8311
FAX: 616/459-0048

September 22, 1992

Certified Mail - Return Receipt Requested

Pension & Welfare Benefit Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20213-5212

Re: Benteler Industries, Inc.

Dear Sir or Madam:

We are writing on behalf of our client, Benteler Industries, Inc. Our client maintains unfunded pension plans for a select group of management or other highly compensated employees ("top hat plans").

Pursuant to Department of Labor regulations Section 2520.104-23, we supplied the Department of Labor with certain information regarding Benteler Industries, Inc. and its top hat plans. This information was supplied by a letter dated March 4, 1992, a copy of which is enclosed.

Because this information was supplied more than 120 days after the Plans were established, this additional filing is being made pursuant to the Labor Department Notice on Civil Penalty Relief for Top Hat Plans dated July 24, 1992. A check in the amount of \$1,000 for the late filing penalty is enclosed.

The \$1,000 amount is based upon statements made by Ron Allen of the Department of Labor on July 28, 1992, which were reported in the August 3, 1992 issue of Daily Tax Report. According to Daily Tax Report, Mr. Allen stated that the penalty is \$1,000 per top hat statement rather than \$1,000 per plan.

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER, JOHNSON, SNELL & CUMMISKEY

By

James C. Bruinsma
James C. Bruinsma

JCB/jv
Enclosures

4154

MILLER, JOHNSON, SNELL & CUMMISKEY

ATTORNEYS

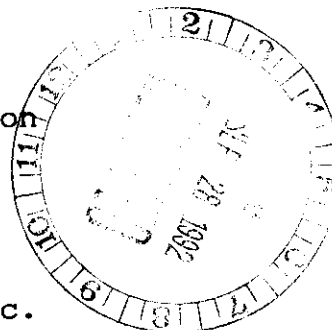
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JAMES C. BRUINSMA

TELEPHONE: 616/459-8311
FAX: 616/459-0048

March 4, 1992

Top Hat Plan Exemption
Pension & Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210



Re: Benteler Industries, Inc.

Dear Sir or Madam:

We are writing on behalf of our client Benteler Industries, Inc. Benteler Industries, Inc. maintains unfunded pension plans for a select group of management or other highly compensated employees.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:
Benteler Industries, Inc.
320 Hall Street, S.W.
Grand Rapids, MI 49507
2. Employer's EIN: 31-0995787
3. Benteler Industries, Inc. maintains plans primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. At the current time, a total of two such plans are maintained. One plan has 11 participants; the second plan has one participant.
5. Copies of the plan documents will be provided upon request.

MILLER, JOHNSON, SNELL & CUMMISKEY

Page 2
March 4, 1992

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

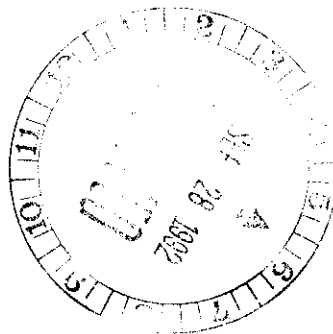
MILLER, JOHNSON, SNELL & CUMMISKEY

By



James C. Bruinsma

JCB/jv
cc: George Leonardos

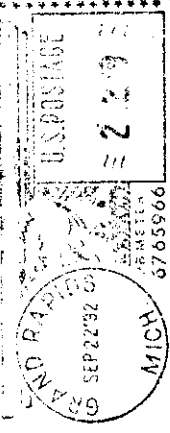


MILLER, JOHNSON, SNELL & CUMMISKEY
ATTORNEYS
800 CALDER PLAZA BUILDING
GRAND RAPIDS, MICHIGAN 49503

CERTIFIED

P 060 491 467

MAIL



PENSION & WELFARE BENEFIT
ADMINISTRATION
US DEPARTMENT OF LABOR
PO BOX 75212
WASHINGTON DC 20213-5212

CERTIFIED MAIL - RETURN RECEIPT
REQUESTED

