

2520032034736

GOODMAN & FOX, P.A.
COUNSELLORS AT LAW

CONTINENTAL PLAZA
433 HACKENSACK AVENUE
HACKENSACK, NEW JERSEY 07601

(201) 487-1400

TELECOPIER
(201) 487-9213

September 18, 1992

Mr. Ronald D. Allen
Chief, Division of Reporting Compliance
U.S. Department of Labor
Pension and Welfare Benefits Administration
Washington, D.C. 20210

Re: Alternative Method of Compliance for Pension Plans
for Selected Employees (DRC-TH# 92-0602)

Employer Identification Number: 13-1657344
Date of Statement: February 3, 1992

Ferolie Corporation - Deferred Compensation
Our File No. 6143-0401

Dear Mr. Allen:

Our client, Ferolie Corporation, received your letter of August 31, 1992 in the matter referred to above.

As you know, our client's statement was submitted on February 3, 1992. I, as counsel for Ferolie Corporation, prepared the subject plan and attended to the execution of the plan documents. I hereby represent that the same were executed on December 11, 1992.

Accordingly, the statements were filed timely pursuant to the Department's Regulation 29 CFR Section 2520.104-23. If you require any further information, please communicate directly with the undersigned.

Very truly yours,

GOODMAN & FOX, P.A.

Daryl Ury Fox
By: Daryl Ury Fox

DUF:ba