

# SCOR U.S.

2520032034919



September 21, 1992

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

Certified  
Return Receipt Requested

RE: DRC-TH #92-0349  
EIN: 75-1791342

To Whom It May Concern:

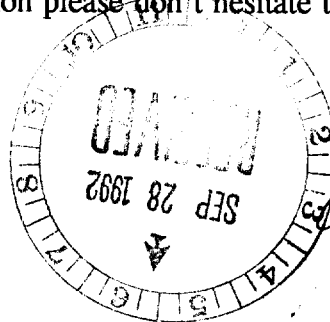
In response to your letter dated August 31, 1992 I have enclosed a check for \$1,000 payable to the U.S. Department of Labor.

At this time I am unable to find record of any previous registration statement. Therefore please accept this letter as our Top Hat Statement, pursuant to Labor Department Regulation Section 2520.104-23, thereby meeting the requirements of the grace period program.

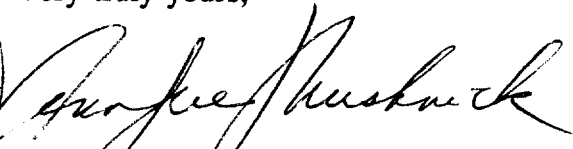
SCOR U.S. Corporation, 110 William Street, New York, New York 10038, maintains a supplemental SCOR U.S. Group Retirement Plan and two individual employment contracts with supplement pension benefits. The supplemental plan covers a select group of management or highly compensated employees. Currently there are twenty employees participating in this plan.

In addition, two management employees have employment contracts that are sponsored by SCOR U.S. Corporation and provide a supplemental retirement provision.

If you should need additional information please don't hesitate to contact me.



Very truly yours,

  
Ann Sue Mushnick  
Vice President,  
Human Resources &  
Office Administration

ASM/jc



COPY

August 31, 1992

Scor U.S. Corporation  
110 William Street  
New York, NY 10038

Re: Alternative Method of Compliance for Pension Plans for  
Selected Employees (DRC-TH# 92-~~0000~~)

0349

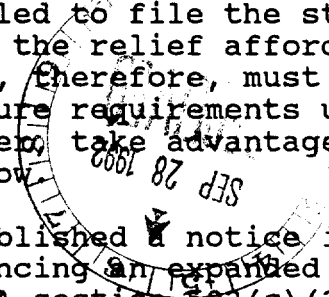
Employer Identification Number: 75-1791342

Date of Statement: March 19, 1992

Dear Sir/Madam

This letter acknowledges receipt of your statement submitted on behalf of the subject pension plan(s) pursuant to the Department of Labor's (Department) Regulation 29 CFR Section 2520.104-23, "Alternative Method of Compliance for Pension Plans for Selected Employees" (commonly referred to as "top hat plans").

We are unable to determine if your statement was submitted timely --within 120 days after the plan(s) became subject to Part 1 of Title I of ERISA. Please submit the plan document or summary plan description showing the date that the referenced plan(s) became subject to Part 1 of Title I of ERISA within 30 days of the date of this letter. If you failed to file the statement timely you may not avail yourself of the relief afforded by the alternative method of compliance and, therefore, must comply with all applicable reporting and disclosure requirements under Part 1 of Title I of ERISA. You may, however, take advantage of the "grace period" program described below.



On April 20, 1992, the Department published a notice in the Federal Register (57 FR 14436) announcing an expanded program for assessing civil penalties under ERISA section 502(c)(2). In the same notice, the Department also announced that for a limited "grace period" period (March 23, 1992 until September 30, 1992) plan administrators who voluntarily file overdue annual reports in accordance with the conditions set forth in the notice will be assessed reduced penalties (copy of notice attached). On July 24, 1992, the Department published a notice in the Federal Register (57 FR 33019) clarifying its position with respect to unfunded/fully insured top hat pension plans (copy of notice attached).

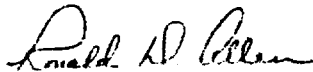
If you failed to file a Top Hat Statement within the 120 period you may wish to take advantage of the grace period program. In

order to apply for the reduced grace period penalty amounts, you must resubmit a statement that meets the alternative method of compliance along with a check for the appropriate penalty amount (\$1,000) to the Department before the end of the grace period. Please include the above DRC-TH# on your statement ensure proper identification of your case. Your check must be made Payable to the U.S. Department of Labor, and mailed along with your statement to the following address:

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

For further information concerning the assessment of civil penalties under Section 502(c)(2) of ERISA, refer to Department regulations 29 CFR Sections 2560.502c-2 and 2570.60 and subsequent sections. If you have any questions, you may contact Ms. Karen Lynn Bell at (202) 523-4006. This is not a toll free number.

Sincerely,



Ronald D. Allen  
Chief, Division of Reporting Compliance

Attachments

# SCOR RE .

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# COPY

March 19, 1992

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington DC 20210

To Whom It May Concern:

Due to a recent corporate reorganization we are submitting an amended statement for our supplemental retirement plan in order to comply with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Our Retirement Plans (Pension & 401K) have been reorganized having changed sponsorship from Scor Reinsurance to Scor U.S. Corporation. The name and address of the employer is:

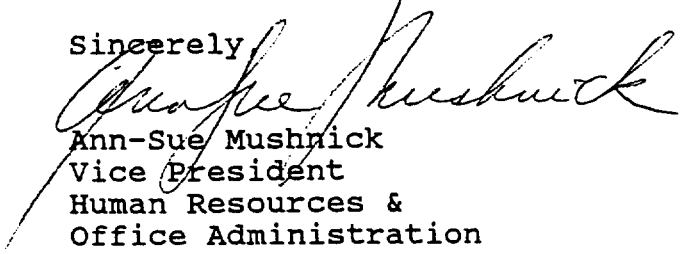
Scor U.S. Corporation  
110 William Street  
New York, N.Y. 10038

The Employer Identification Number assigned by the Internal Revenue Service is 75-1791342.

Scor U.S. Corporation maintains a Supplemental Scor U.S. Group Retirement Plan which covers a select group of management employees. This enables participants to earn tax deferred savings benefits on the same percentage of pay basis without regard to current I.R.S. restrictions. There is currently only one such plan and there are twenty employees who are participating.

If you should need additional information, please don't hesitate to contact me.

Sincerely,



Ann-Sue Mushnick  
Vice President  
Human Resources &  
Office Administration