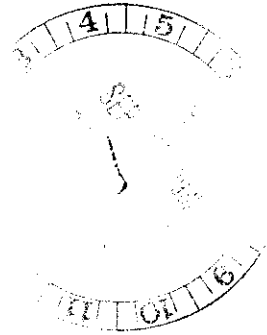


No
ENVELOPE

2520190030633



JOHN R. **Nalbach** ENGINEERING CO., INC.

September 15, 1992

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

Re: John R. Nalbach Engineering Co., Inc.
Non-Qualified Deferred Compensation Plan
(Top Hat Plan)

Gentlemen:

Pursuant to the provisions of 29CFR2520.104-23 (b), John R. Nalbach Engineering Co., Inc. hereby submits this statement and declaration regarding the above named Plan.

The Plan is an unfunded top hat plan eligible for the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employer Retirement Income Security Act of 1974 described in Section 2520.104-23. We are filing this statement and declaration under the Department of Labor's notice published in the Federal Register (57 FR 33019; July 24, 1992), which provides that the Department will not seek to enforce the compliance with the annual reporting provisions of Title I of ERISA, provided we comply with the notice by filing this statement no later than September 30, 1992.

The following information meets the requirements of the notice:


John R. Nalbach Engineering Co., Inc.
36-2265986

Declaration: John R. Nalbach Engineering Co., Inc. maintains this Plan primarily for the purpose of providing deferred compensation solely for a select group of management. This is the only Top Hat Plan maintained by the company. There are a total of two (2) participants in this Plan.

Enclosed please find check number 010859 in the amount of \$1000 as full payment of the civil penalties assessed pursuant to your notice.

If you have any questions, please contact the undersigned at (708) 652-8900.

Sincerely,


Ralph L. Mucci 4277