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March 2, 1992

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

RE; 29 C.F.R. 2520.104-23
Alternative Reporting and Disclosure Statement for Pension
Plans for Certain Selected Employees.

Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the above Regulation, the following information is provided by the undersigned employer:

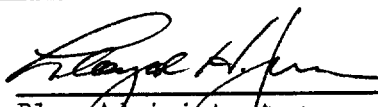
Name and Address of Employer: Lehigh Electric Products Co. (Inc.)
6265 Hamilton Boulevard
Allentown, PA 18106

Employer Tax Identification No. : 23-1651906

The undersigned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans : One
Participants in each Plan : Plan 1 One
Plan 2 ---

Lehigh Electric Products Co. (Inc.)

By 

Plan Administrator
Lloyd H. Jones, President

LEHIGH

ELECTRIC PRODUCTS COMPANY

6265 HAMILTON BLVD.
ALLENTOWN, PA 18106
(215) 395-3386

