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Lufthansa

Member of IATA

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

Lufthansa German Airlines
Lufthansa Service Center
1640 Hempstead Turnpike
East Meadow, N.Y. 11554
Telephone (516) 296-9200
Telefax (516) 296-9297

Your Ref.

Our Ref.

NYC UP dri

Date

26 August, 1996

**Re: Statement of Lufthansa German Airlines pursuant
to DOL Regulation Section 2520.104-23**

Gentlemen:

Lufthansa German Airlines is providing the following information in order to satisfy the filing requirement for the alternative method of compliance with ERISA's reporting and disclosure requirements with respect to our unfunded supplemental retirement plan for executive employees (DOL Reg. Sec. 2520.104-23).

1. Employer Name and Address: Lufthansa German Airlines
Lufthansa Building
1640 Hempstead Turnpike
East Meadow, NY 11554
2. Employer EIN: 13-1789847
3. The Plan:

Lufthansa German Airlines maintains the Non-Qualified Retirement Plan for Certain Select Management Employees for the purpose of providing supplemental benefits to certain executive employees of the Company. As of March 1, 1996, the supplemental plan had one participant. The Company maintains no other such plans.

If you require further information, please feel free to contact the undersigned.

Very truly yours,

Lufthansa German Airlines


D.A. Buisch
Personnel Manager USA