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MARITZ INC.

1375 NORTH HIGHWAY DRIVE / FENTON, SAINT LOUIS COUNTY, MISSOURI 63099 / 314-827-4000

RECEIVED
92 SEP 32 25:00

September 24, 1992

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

DRC
JAN 15 1993

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

RE: YOUR FILE NO. DRC-TH# 92-0502

Dear Mr. Allen:

We acknowledge your letter dated August 31, 1992, concerning the Alternative Method of Compliance for Pension Plans for Selected Employees (commonly referred to as "top hat plans").

A copy of your letter is enclosed for your convenient reference.

Your letter advises us that we may wish to take advantage of the grace period program. We have already done so, as indicated by the enclosed copy of our letter dated August 10, 1992 and the enclosures which accompanied it.

Please let us know if there is anything further which we should do.

Sincerely,

David L. Fleisher
Senior Executive Vice President
Chief Financial Officer

26,298
~~*26,297*~~

Enclosures - (1) copy of your letter dated August 31, 1992

(2) copy of our letter dated August 10, 1992
and enclosures

August 31, 1992

Maritz Inc.
1375 North Highway Drive
Fenton, Missouri 63099

Re: Alternative Method of Compliance for Pension Plans for
Selected Employees (DRC-TH# 92-0502)

Employer Identification Number: 43-0393480
Date of Statement: July 6, 1992

Dear Plan Administrator:

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).

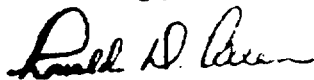
If you failed to file a Top Hat Statement within the 120 period you may wish to take advantage of the grace period program. In

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

BC: W. Stalman



MARITZ INC.

1375 NORTH HIGHWAY DRIVE FENTON SAINT LOUIS COUNTY MISSOURI 63099 314-827-4300

August 10, 1992

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

Gentlemen:

Enclosed are the following:

1. Our check in the sum of \$1,000 payable to the U.S. Department of Labor.
2. A copy of our letter dated July 6, 1992, addressed to you to the attention of Top Hat Plan Exemption.

Sincerely,

David L. Fleisher
Senior Executive Vice President
Chief Financial Officer

DLF:lb
enc.

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MARITZ INC.

1375 NORTH HIGHWAY DRIVE FENTON SAINT LOUIS COUNTY MISSOURI 63099 314-827-1000

July 6, 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

Gentlemen:

This is to inform you that we maintain a pension plan for a select group of management or highly compensated employees. In accordance with Regulation Sec. 2520.104-23, the following information is provided:

Sponsor:	Maritz Inc. 1375 North Highway Drive Fenton, Missouri 63099
Sponsor E.I.N.:	43-0393480
Number of Plans:	1
Number of Employees Covered:	20

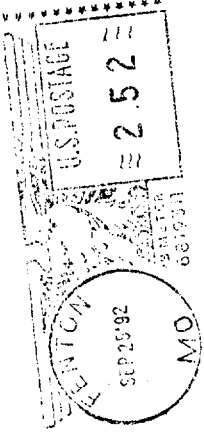
Yours very truly,

David L. Fleisher
Senior Executive Vice President
Chief Financial Officer

DLF:lb

26, 298

PRESORTED
FIRST CLASS



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