



2520032034620

December 29, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Etna Products, Inc.

Dear Sir or Madam:

Enclosed with this letter is a Statement for the Deferred Compensation Plan of the above-referenced employer in compliance with the reporting requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 submitted pursuant to Department of Labor Regulation 2520-104-23 (the "Top Hat Plan Exemption"). This Statement is being submitted with a check in the amount of \$1,000 pursuant to the Grace Period Program which terminates on December 31, 1992. The above-referenced Plan was adopted in 1987 and the enclosed Statement was not timely filed at that time.

Very truly yours,

ETNA PRODUCTS, INC.

Isaac Tripp IV
Isaac Tripp, IV
President

enc.

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

Bob Nelson, Cavitch, Familo & Durkin
Keith Libman, Kopperman & Wolf



TOP HAT PLAN EXEMPTION STATEMENT

This Statement is being made pursuant to Department of Labor Regulation Section 2520.104-23 in compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for the deferred compensation plan of Etna Products, Inc. (the "Employer") maintained for a select group of management or highly compensated employees of the Employer.

Employer: Etna Products, Inc.
16824 Park Circle Drive
Chagrin Falls, Ohio 44023

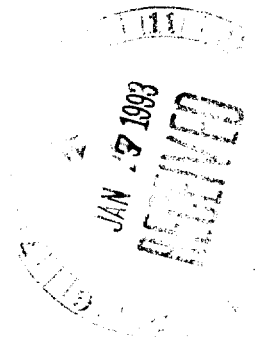
Employer Identification No.: 34-0865999

Declaration: The Employer maintains a Deferred Compensation Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer maintains one (1) such plan for a total of one employee.

ETNA PRODUCTS, INC.

By: Isaac Tripp IV
Its: President Dec. 30, 1992

30634



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ETNA PRODUCTS, INC.

16410
NET AMOUNT

REFERENCE	DATE	DESCRIPTION	AMOUNT	DISCOUNT	CHECK AMOUNT
		Top Hat Exemption Plan	1,000.00		
CHECK NO.	DATE	TOTALS	GROSS	DISCOUNT	CHECK AMOUNT
16410	12/30/92	▷			1,000.00

ETNA® PRODUCTS INC.

P.O. BOX 630
CHAGRIN FALLS, OHIO 44022-0630 U.S.A.

29 USA



WE DELIVER FOR YOU! CLEVERLY

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Pension and Welfare Benefits Administration
P.O. Box 75212
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