



LYONS TOOL AND DIE COMPANY

TOOLS • DIES • WEDM • JIG BORING • JIG GRINDING • VISUAL GRINDING
154 Research Parkway, Meriden, CT 06450 Phone (203) 238-2689 FAX Number (203) 237-8769

2520032034635

December 29, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5215

RE: Lyons Tool & Die, Co.

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor Regulations at 29 CFR 2520.104-23, you are hereby notified that the employer identified in Item 1 below maintains a plan primarily for the purpose of providing retirement benefits for a select group of management or highly compensated employees. Item 2 below sets forth the approximate number of participants in the plan as of the date of this letter.

1. Lyons Tool & Die Co., 154 Research Parkway,
Meriden, CT 06450 ID# 06-0715285
2. Number of participants in the plan: 2

Enclosed is a check for \$1,000 made payable to the U.S. Department of Labor for payment of the penalty for the late filing of this registration statement pursuant to the notices issued by the Pension and Welfare Benefits Administration of the Department of Labor on March 23, 1992 and July 24, 1992.

Please date-stamp the enclosed copy of this letter and return it to me in the stamped self-addressed envelope provided.

Very truly yours,

William L. Lyons, III
William L. Lyons, III

cc: D. L. Kobs

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TOOL AND DIE COMPANY
154 Research Parkway, Meriden, CT 06450



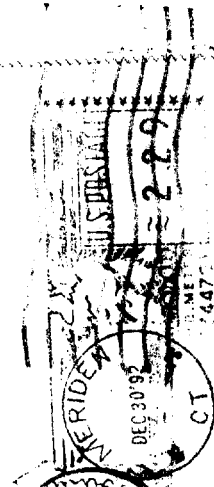
**RETURN RECEIPT
REQUESTED**

Fold at line over top of envelope to the
right of the return address

CERTIFIED

P 333 855 501

MAIL



PENSION AND WELFARE BENEFITS ADMINISTRATION
P.O. BOX 75212
WASHINGTON, DC 20013-5215