

PETERSON SINCE 1936

October 21, 1992

2520032540973

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

Statement Pursuant to 29 CFR 2520.104-23

To Whom This May Concern:

We,

Peterson Tractor Co.
955 Marina Blvd.
San Leandro, Ca. 94577
EIN 94-2420293

maintain an unfunded top hat plan eligible for the alternative method of compliance under 29 CFR 2520.104-23. This plan is maintained primarily for the purpose of providing supplemental retirement income for a select group of management or highly compensated employees. The plan has approximately six eligible participants.

This statement is filed pursuant to 29 CFR 2520.104-23. Enclosed please find a check for \$1,000 as payment of late filing penalties pursuant to guidance published in the Federal Register on July 24, 1992, by the U.S. Department of Labor.

Thank you,

PETERSON TRACTOR CO.

Walter R. Perry
Walter R. Perry
Controller/Corporate Secretary

WRP:cj

PETERSON

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CHECK NUMBER	CHECK DATE	VENDOR NUMBER	PAY AS OF
084827	10-21-92	1777625	10-21-92

08482
PAGE

INVOICE NUMBER	INVOICE DATE	REFERENCE	GROSS	DISCOUNT	NET AMOUNT
084827 PURSUANT TO 29 CFR	10-21-92	2520.104-23	1000.00 LATE FILING	PENALTY .00	1000.00
*U S DEPT OF LABOR DETACH BEFORE DEPOSITING			PAID TOTAL	PAID TOTAL	PAID TOTAL
			1000.00	.00	1000.00

CAT

PETERSON
955 MARINA BOULEVARD
P.O. BOX 5258
SAN LEANDRO, CALIFORNIA 94577



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