

2520032541035

October 14, 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

Re: Martin Sprocket & Gear, Inc.
Notice of Non-Qualified Deferred Compensation Plan

Gentlemen:

Pursuant to Department of Labor regulation Section 2520.104-23, the undersigned employer hereby files the following information with respect to the above referenced Plan of Deferred Compensation.

1. Name and Address of Employer:

Martin Sprocket & Gear, Inc.
P. O. Box 91588
Arlington, Texas 76015-0088

2. Federal Employer Identification No. (EIN):

75-0832268

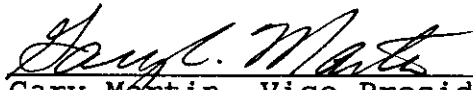
3. The Employer maintains one Plan of Deferred Compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

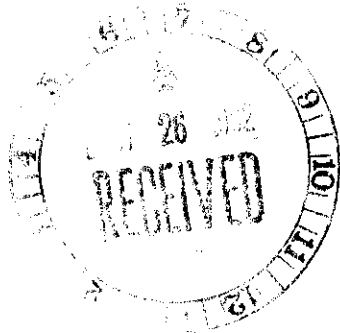
4. Three employees are covered by such Plan.

Sincerely,

Martin Sprocket & Gear, Inc.

By:


Gary Martin, Vice President



October 14, 1992

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

Re: Martin Sprocket & Gear, Inc.
Non-Qualified Deferred Compensation Plan;
Department of Labor Notification of
Existence of Deferred Compensation Plan

Gentlemen:

Enclosed herein is a letter notifying the Department of Labor of the existence of the above referenced Deferred Compensation Plan. The enclosed letter is intended to comply with Department of Labor regulations Section 2520.104-23. Also enclosed herein is our company check for \$1,000.00 made payable to the Department of Labor as required under the Pension and Welfare Benefit Administration's Announcement dated April 20, 1992, as subsequently expanded by PWBA Announcement dated July 20, 1992, and extended by PWBA Announcement dated September 16, 1992.

It is our understanding from the PWBA Announcements that the filing of the enclosed statement and the payment of the \$1,000.00 late filing fee will resolve any issues which may exist concerning whether or not required notification was filed when the above referenced Plan was originally adopted and will serve as the required filing thereby alleviating the need for the filing of an annual Form 5500 in connection with the above referenced Plan.

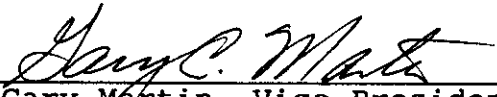
If the enclosed information is incomplete or if our understanding of the effect of its filing is incorrect, please contact the undersigned.



Sincerely,

Martin Sprocket & Gear, Inc.

By:


Gary Martin, Vice President

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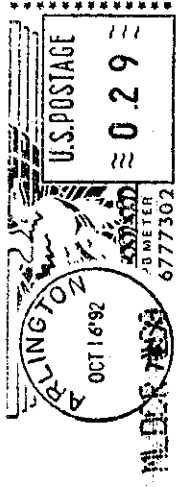
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SPROCKET & GEAR, INC.

P.O. Box 91588 • Arlington, Texas 76015-0088



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