

September 22, 1992

2520032541062

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

Name of Employer:

Ellen's on Grandview, Inc.

Address of Employer:

613 North Grandview Boulevard
Waukesha, Wisconsin 53188

Employer Identification No.:

39-1198099

Declaration:

The Employer maintains a plan of deferred compensation for a select group of management or highly compensated employees.

The number of employees participating in the plan is: 1.

Ellen's on Grandview, Inc.

By: Ellen Zure Pres.

FOLEY & LARDNER

FIRST WISCONSIN CENTER
777 EAST WISCONSIN AVENUE
MILWAUKEE, WISCONSIN 53202-5367

TELEPHONE (414) 271-2400
TELEX 26-819
(FOLEY LARD MIL)
FACSIMILE (414) 289-3791
WRITER'S DIRECT LINE

289-3655

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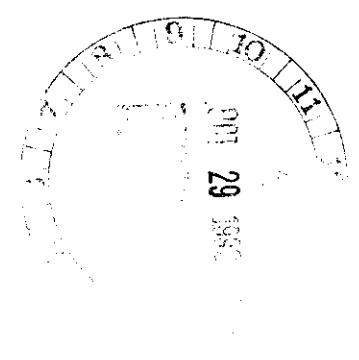
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October 16, 1992

PERSONAL AND CONFIDENTIAL

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 29913-5212

Dear Sir or Madam:



Enclosed please find the statement described in 29 CFR 2520.104-23 for the plan of deferred compensation for a select group of management or highly compensated employees of the Company (the "Plan"). The statement is being filed under the grace period set forth in the Notice published in the Federal Register dated July 24, 1992. In accordance with that Notice:

1. The plan is an unfunded top-hat plan eligible for the alternative method of compliance described in §2520.104-23.
2. The statement has been filed prior to December 31, 1992 to take advantage of the grace period as extended in the Notice published in the Federal Register dated September 21, 1992.
3. No penalty is required to be paid with respect to the attached statement for the Plan. The Plan was established in January, 1992. The Notice dated July 24, 1992, provides that to take advantage of the grace period the required statement must be accompanied by payment of a penalty in the amount equal to the lesser of (i) \$50 per day for each day following the date on which an annual report for the plan was due, or (ii) \$1,000 (see attached copy). The Plan was established in January, 1992 and operates on a calendar year basis, and therefore the initial annual report for the Plan would not be due until July 31, 1993. Since this statement is filed prior to July 31, 1993, no penalty is due.

10/16/92 8:00 AM '92
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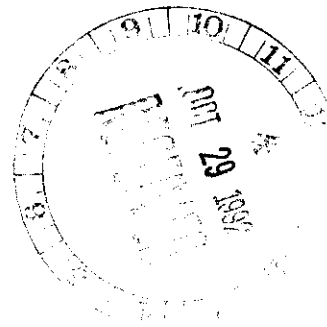
Pension and Welfare Benefits Administration
October 16, 1992
Page 2

If you require any additional information regarding the plan, please contact me at (414) 289-3655.

Sincerely,



Scott J. Morris



appendix, as well as such additional statutes as may from time to time be enacted containing provisions for the payment of wages determined to be prevailing by the Secretary of Labor in accordance with the Davis-Bacon Act. The prevailing rates and fringe benefits determined in these decisions shall, in accordance with the provisions of the foregoing statutes, constitute the minimum wages payable on Federal and federally assisted construction projects to laborers and mechanics of the specified classes engaged on contract work of the character and in the localities described therein.

Good cause is hereby found for not utilizing notice and public comment procedure thereon prior to the issuance of these determinations as prescribed in 5 U.S.C. 553 and not providing for delay in the effective date as prescribed in that section, because the necessity to issue current construction industry wage determinations frequently and in large volume causes procedures to be impractical and contrary to the public interest.

General wage determination decisions, and modifications and supersedeas decisions thereto, contain no expiration dates and are effective from their date of notice in the *Federal Register*, or on the date written notice is received by the agency, whichever is earlier. These decisions are to be used in accordance with the provisions of 29 CFR parts 1 and 5. Accordingly, the applicable decision, together with any modifications issued, must be made a part of every contract for performance of the described work within the geographic area indicated as required by an applicable Federal prevailing wage law and 29 CFR part 5. The wage rates and fringe benefits, notice of which is published herein, and which are contained in the Government Printing Office (GPO) document entitled "General Wage Determinations Issued Under The Davis-Bacon And Related Acts," shall be the minimum paid by contractors and subcontractors to laborers and mechanics.

Any person, organization, or governmental agency having an interest in the rates determined as prevailing is encouraged to submit wage rate and fringe benefit information for consideration by the Department. Further information and self-explanatory forms for the purpose of submitting this data may be obtained by writing to the U.S. Department of Labor, Employment Standards Administration, Wage and Hour Division, Division of Wage Determinations, 200 Constitution

Avenue, NW., room S-3014,
Washington, DC 20210.

New General Wage Determination Decisions

The numbers of the decisions added to the Government Printing Office document entitled "General Wage Determinations Issued Under the Davis-Bacon and Related Acts" are listed by Volume, State, and page number(s).

Volume II

Indiana, IN91-19 (July 24, p. 352a, 1992).

Modifications to General Wage Determination Decisions

The numbers of the decisions listed in the Government Printing Office document entitled "General Wage Determinations Issued Under the Davis-Bacon and Related Acts" being modified are listed by Volume, State, and page number(s). Dates of publication in the *Federal Register* are in parentheses following the decisions being modified.

Volume I

Maryland:

MD91-1 (Feb. 22, 1991) p. All
MD91-26 (Feb. 22, 1991) p. All
MD91-31 (Feb. 22, 1991) p. All

Pennsylvania:

PA91-1 (Feb. 22, 1991)..... p. 953, pp. 954, 958-957.
PA91-2 (Feb. 22, 1991)..... p. 965, pp. 966-968.
PA91-3 (Feb. 22, 1991)..... p. 979, pp. 980-981.
PA91-4 (Feb. 22, 1991)..... p. 985, p. 986.
PA91-16 (Feb. 22, 1991)..... p. 1077, p. 1078.
PA91-17 (Feb. 22, 1991)..... p. 1079.
PA91-18 (Feb. 22, 1991)..... p. 1065, pp. 1086, 1088.
PA91-20 (Feb. 22, 1991)..... p. 1099, pp. 1100, 1103.
PA91-22 (Feb. 22, 1991)..... p. 1111, pp. 1112-1117.
West Virginia, WV91-2 (Feb. 22, 1991). p. 1421, pp. 1422, 1424, 1430.

Volume II

Illinois:

IL91-16 (Feb. 22, 1991) p. 215, pp. 216, 219, 224a.
IL91-18 (Feb. 22, 1991) p. All

Indiana:

IN91-3 (Feb. 22, 1991)..... p.279, pp.283-284.
IN91-4 (Feb. 22, 1991)..... p. 291, pp. 297-298.

Kansas:

KS91-9 (Feb. 22, 1991)..... p. All.

Michigan:

MI91-7 (Feb. 22, 1991)..... p. 515, pp. 518-522.

Minnesota:

MN91-7 (Feb. 22, 1991)..... p. 587, pp. 592-606a.
MN91-8 (Feb. 22, 1991)..... p. 607, p. 612.

Volume III

California:

CA91-2 (Feb. 22, 1991) p. All.
CA91-4 (Feb. 22, 1991)..... p. All

Oregon:

OR91-1 (Feb. 22, 1991)..... p. All

Utah:

UT91-2 (Feb. 22, 1991)..... p. All.

General Wage Determination Publication

General wage determinations issued under the Davis-Bacon and related Acts, including those noted above, may be found in the Government Printing Office (GPO) document entitled "General Wage Determinations Issued Under the Davis-Bacon And Related Acts". This publication is available at each of the 50 Regional Government Depository Libraries and many of the 1,400 Government Depository Libraries across the country. Subscriptions may be purchased from: Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402, (202) 783-3238.

When ordering subscription(s), be sure to specify the State(s) of interest, since subscriptions may be ordered for any or all of the three separate volumes, arranged by State. Subscriptions include an annual edition (issued on or about January 1) which includes all current general wage determinations for the States covered by each volume. Throughout the remainder of the year, regular weekly updates will be distributed to subscribers.

Signed at Washington, DC this 17th day of July 1992.

Alan L. Moes,

Director, Division of Wage Determinations.

[FR Doc. 92-17325 Filed 7-23-92; 8:45 am]

BILLING CODE 4510-27-M

Pension and Welfare Benefits Administration

Assessment of Civil Penalties for Failure to File Timely Annual Return/Reports—Top Hat Plans and Pre-Grace Period Late Filers

The purpose of this notice is to provide further guidance on the Department of Labor's (PWBA) expanded program for assessing civil penalties, under section 502(c)(2) of the

Employee Retirement Income Security Act (ERISA), for failing to file timely annual return/reports (Form 5500 Series). The guidance provided in this notice describes the circumstance under which administrators of "top hat" pension plans and administrators who filed late annual return/reports prior to March 23, 1992, may take advantage of the Department's previously announced grace period for filing annual reports.

Background

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), which may be up to \$1,000 a day, against plan administrators who fail to file timely annual return/reports. In the same notice, the Department also announced that for a limited time 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 only \$50 per day up to a maximum of \$1,000 per filing.

Top Hat Pension Plans

Since the issuance of the April 20, 1992 notice, the Department has received a number of inquiries as to whether administrators of unfunded or insured pension plans maintained by an employer for a "select group of management or highly compensated employees" (commonly referred to as "top hat" plans) may file the statement described in 29 CFR 2520.104-23(b) rather than annual return/reports for 1988 and subsequent plan years for purposes of taking advantage of the reduced penalties for voluntary compliance during the Department's announced grace period.

Section 2520.104-23 relieves administrators of unfunded or insured top hat pension plans (described in paragraph (d) of that regulation) from the reporting and disclosure requirements of part 1 of title I of ERISA, including the requirement to file annual return/reports, if, among other things, the administrator of the plan files a statement with the Secretary of Labor that includes: the name and address of the employer; the employer identification number (EIN) assigned by the Internal Revenue Service; a declaration that the employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and a statement of the number of such plans and the number of employees in each.

This statement is required to be filed within 120 days after the plan becomes subject to part 1 of title I of ERISA. To the extent that a plan administrator fails to comply with any of the conditions for the prescribed alternative method of compliance, such as failing to file a timely statement, the administrator may not avail himself of the relief afforded by the alternative and, therefore, must comply with all applicable reporting and disclosure requirements under part 1 of title I of ERISA.

The Department has determined that it will not seek to enforce the compliance with annual reporting provisions of title I of ERISA by requiring administrators of top hat pension plans to file Form 5500 Series Annual Return/Reports for plan years 1988 and later, provided that:

1. The plan is an unfunded or insured top hat pension eligible for the alternative method of compliance described in § 2520.104-23;
2. The statement described in paragraph (b)(1) of § 2520.104-23 is filed with the Department on or before September 30, 1992; and
3. The statement is accompanied by the payment of a civil penalty in the amount of the lesser of: \$50 per day for each day following the date on which an annual report was due (including any extensions) for such plan, or \$1,000 per plan.

Administrators of top hat plans who have not filed timely statements in accordance with § 2520.104-23, but file such statements in accordance with the conditions set forth above shall be deemed to have elected compliance with the alternative method of compliance prescribed in § 2520.104-23 for the 1988 and all subsequent plan years with respect to such plans. Administrators of top hat plans who have not previously satisfied the conditions for the alternative method of compliance prescribed in § 2520.104-23 and who do not file statements in accordance with the conditions set forth above, are required to comply with all applicable reporting and disclosure requirements and may be assessed civil penalties under title I of ERISA for any failures or refusals to do so.

The Department notes that acceptance of the above described statements and penalty amounts is not a determination by the Department with respect to the status of the arrangement as a plan or particular type of plan (e.g., multiple employer welfare arrangement, "top hat" plan etc.) under title I of ERISA.

Pre-March 23, 1992 Late Filers

The Department also has received a number of inquiries concerning whether administrators who filed late annual return/reports prior to the March 23, 1992 commencement of the Department's announced grace period may avail themselves of the reduced penalties applicable to filings made during the grace period, rather than the higher penalties applicable to such filings.

The Department has decided to afford administrators who, prior to March 23, 1992, filed late annual return/reports for the 1988 and later plan years (i.e., reports filed after the due date of the return/report, including any extensions) the opportunity to take advantage of the reduced penalties applicable to late filings. In this regard, any administrator who filed a late 1988 or later plan year annual return/report prior to March 23, 1992 may avoid assessment of otherwise applicable civil penalties under ERISA section 502(c)(2) for such late filings if:

1. On or before September 30, 1992, a copy of each late filed annual return/report is sent to the Department; and
2. Each late annual/return report is accompanied by the payment of a civil penalty in the amount of the lesser of: \$50 per day per annual return/report for each day the return/report was filed after the due date of the return/report, including any extensions, or \$1,000 per annual return/report.

Copies of any annual return/reports sent to the Department must be a complete copy of the actual return/report filed with the Internal Revenue Service and must have an original signature.

The Department notes that the payment of the foregoing civil penalties only serves to avoid the assessment of otherwise applicable higher civil penalties for filing late annual return/reports. Payment of such penalties does not serve to reduce, abate, or otherwise mitigate civil penalties which may be or have been assessed for annual reports which are determined to be deficient.

Where to File

Copies of statements, annual return/reports and checks for the penalty amount, made payable to the U.S. Department of Labor, must be sent to: Pension and Welfare Benefits Administration P.O. Box 75212 Washington, DC 20013-5212

Waivers and Penalties

Payment of penalties in accordance with the foregoing will constitute a waiver of the right both to receive notice of assessment from the Department and

to contest the Department's assessment of the above described penalty amounts. Payment of the penalties described herein does not foreclose the imposition of penalties by the Internal Revenue Service for non-filed and late-filed annual return/reports.

Annual return/reports filed in accordance with the foregoing are subject to edit checks and reviews. Plan administrators will be given an opportunity to correct identified deficiencies in accordance with the procedures described at 29 CFR 2560.502c-2 and 2570.60 *et seq.* Uncorrected deficiencies may result in the assessment of additional penalties.

FOR FURTHER INFORMATION CONTACT: Janet Powell, Division of Reporting Compliance, Office of the Chief Accountant, (202) 523-8867 (not a toll-free number).

Signed at Washington, DC, this 20th day of July, 1992.

Alan D. Labowitz,

Deputy Assistant Secretary for Program Operations, Pension, and Welfare Benefits Administration, U.S. Department of Labor.

[FR Doc. 92-17518 Filed 7-23-92; 8:45 am]

BILLING CODE 4510-29-M

NATIONAL COMMISSION ON AMERICA'S URBAN FAMILIES

Notice of Meeting

Notice is hereby given, pursuant to Public Law 92-463, that the National Commission on America's Urban Families will hold a meeting and hearing in New York City the evening of Wednesday, August 5 and Thursday August 6, 1992. For exact time and location of the meeting and hearing please contact the Commission two days prior to the event at 202-690-6462.

The purpose of the hearing is to enable invited participants to express their views on the conditions of America's urban families and inform the Commission about programs and approaches that work to strengthen families.

Records shall be kept of all Commission proceedings and shall be available for public inspection at 200 Independence Avenue, SW., room 305-F, Washington, DC 20201.

Anna Kondratas,

Executive Director.

[FR Doc. 92-17496 Filed 7-23-92; 8:45 am]

BILLING CODE 4150-04-M

NATIONAL CREDIT UNION ADMINISTRATION

Public Information Collection Requirement Submitted to OMB for Review

Date: July 13, 1992.

The National Credit Union Administration has submitted the following public information collection requirement to OMB for review and clearance under the Paperwork Reduction Act of 1980, Pub. L. 96-511. Copies of the submissions may be obtained by calling the NCUA Clearance Officer listed. Comments regarding information collections should be addressed to the OMB reviewer listed and to the NCUA Clearance Officer, NCUA, Administrative Office, Room 7344, 1778 G Street, Washington, DC 20456.

National Credit Union Administration

OMB Number: 3133-0098

Form Number: None

Type of Review: Reinstatement of a previously approved collection for which approval has expired

Title: Accuracy of Advertising/Notice of Termination of Excess Share Insurance

Description: Federally insured credit union which offer or provide excess share insurance coverage must advertise the fact and if the nonfederal excess share insurance is terminated, members must be notified

Respondents: Federally credit unions

Estimated Number of Respondents: 1,515

Estimated Burden Hours per Response: .51 hours

Frequency of Response: On occasion

Estimated Total Reporting Burden: 780

OMB Number: 3133-0099

Form Number: None

Type of Review: Reinstatement of a previously approved collection for which approval has expired

Title: Notice of Voluntary Termination or Conversion of Insured Status

Description: This information is needed to notify credit union members that their accounts are no longer federally insured and to provide information to the members of the replacement share insurer

Respondents: Federally insured credit unions

Estimated Number of Respondents: 15

Estimated Burden Hours per Response: .25 hours

Frequency of Response: One time

Estimated Total Reporting Burden: 3,750

OMB Number: 3133-0116

Form Number: NCUA 9600, NCUA 4401, NCUA 4221, NCUA 4505, and NCUA 4506

Type of Review: Reinstatement of a previously approved collection for which approval has expired

Title: Conversion from Federal to State Credit Union and from State to Federal Credit Union/Insurance of Member Accounts—Eligibility

Description: Application for approval of credit union conversion from federal to state charter and from state to federal charter. In addition, forms in this package contain application and approval for federal insurance of member accounts in credit unions

Respondents: Federally insured credit unions

Estimated Number of Respondents: 50

Estimated Burden Hours per Response: 4 hours

Frequency of Response: One time

Estimated Total Reporting Burden: 200

OMB Number: None

Form Number: None

Type of Review: New Collection

Title: Corporate Credit Union Regulation, parts 704 and 741

Description: There are 44 corporate credit unions. This regulation requires additional information and a maintenance of documentation for federally insured corporate credit unions.

Respondents: Federally insured corporate credit unions

Estimated Number of Respondents: 44

Estimated Burden Hours per Response: 96 hours

Frequency of Response: Record keeping

Estimated Total Reporting Burden: 4,224

OMB Number: None

Form Number: None

Type of Review: New Collection

Title: Written Reimbursement Policy, Board of Directors' Vote, Annual Meeting Disclosure

Description: These sections are necessary to ensure reimbursements are made within the bounds of safety and soundness after careful consideration by the board of directors acting within self-imposed guidelines. The written requirements will aid efficient examinations and NCUA monitoring

Respondents: Federal credit union boards

Estimated Number of Respondents: 8,229

Estimated Burden Hours per Response: 4.5 hours

Frequency of Response: Annual record keeping

Estimated Total Reporting Burden: 37,030