

**WILLIAM H. POLK & CO.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

*A Professional Association*

WILLIAM H. POLK, C.P.A.  
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MEMBERS:  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
DIVISION FOR CPA FIRMS PRIVATE COMPANIES PRACTICE SECTION

January 18, 1997

**VIA CERTIFIED MAIL #P 480 650 530**  
**RETURN RECEIPT REQUESTED**

Secretary of Labor  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Dear Sir:

Please find enclosed the statement as required by DOL Reg. §2520.104-23.

Should you need additional information, please contact the undersigned.

Sincerely,



Mickey Aldridge  
Certified Public Accountant

Enclosure

STATEMENT

SECRETARY OF LABOR  
Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

(1) Name and Address of Employer:

William H. Polk and Co., CPAs  
Post Office Box 232  
Batesville, Mississippi 389606

(2) Employer Identification Number:

64-0641856

- (3) 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.
- (4) The employer has two plans.
- (5) There is one employee in each plan.