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December 22, 1992

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

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Name of Employer: Jefferson Fire & Safety, Inc.

Address of Employer: 7617 Donna Drive
Middleton, Wisconsin 53562

Employer Identification Number: 39-1088512

This document constitutes the statement required by 29 C.F.R. §2520.104-23(a)(1) with respect to the non-qualified deferred compensation plans maintained by the employer referenced above.

The Employer hereby declares that it maintains a plan or plans which may provide deferred compensation for a select group of management or highly compensated employees.

The number of such plans is 1 and 2.

The number of employees participating in each plan is:

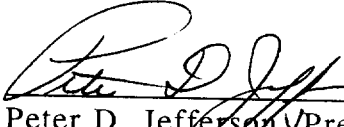
Plan 1: One (1)

Plan 2: One (1)

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The foregoing is a good faith estimate of the number of plans and participants, rather than an exact accounting. This filing is not an admission that any such plans are subject to the Employee Retirement Income Security Act of 1974, due to uncertainties in the interpretation of such Act and the factual nature of such determination.

Jefferson Fire & Safety, Inc.

By: 
Peter D. Jefferson, President

Attachment: \$1,000 check payable to DOL.

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LAW OFFICES

**DeWITT, PORTER,
HUGGETT, SCHUMACHER & MORGAN, S.C.**

2 E. MIFFLIN ST.
SUITE 600
MADISON, WISCONSIN 53703

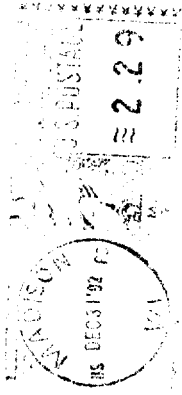
ADDRESS CORRECTION REQUESTED
PLEASE FORWARD

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

CERTIFIED

P 103 118 194

MAIL



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

**RETURN RECEIPT
REQUESTED**