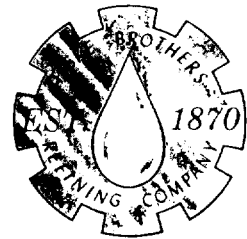




FISKE
BROTHERS
REFINING
CO.
129 LOCKWOOD ST.
NEWARK, N.J.
07105
(201) 589-9150
FAX: (201) 589-4432



*World's Finest Lubricants
For Over 120 Years!*

November 10, 1993

Office of Pension and Welfare Programs
Labor Management-Services Administration
U. S. Department of Labor
Washington, DC 20216

2520032032986

Ladies and Gentlemen:

Re: Alternative method of compliance for
ERISA plans for a select group of
and/or highly-compensated employees

This statement is being filed under Department of
Labor Regulation 2520.104-23, as follows:

- 1) Name and address of employer:
Fiske Brothers Refining Co.
129 Lockwood Street
Newark, NJ 07105
- 2) Employer I.D. Number: 22-0913895
- 3) Declaration of employer: The employer maintains
one plan primarily for the purpose of providing
deferred compensation for a select group of manage-
ment or highly-compensated employees. There are
presently 9 employees in this plan.
- 4) The employer is the Administrator of the plan,
and in accord with applicable law, will provide
the Secretary of Labor a copy of the plan documents
upon request for same from the Department of Labor.



5) In accordance with the above regulation, no annual statements or additional disclosures or filings will be made by the employer to the Department of Labor with regard to this plan unless and until requested otherwise.

Submitted by:

Fiske Brothers Refining Co.

By: Richard T. McCluskey
Richard T. McCluskey
Vice President & Treasurer

vt