

2520043384389

WARD, FISHER & COMPANY
50 CLIFFORD STREET
PROVIDENCE, RI 02903
401-421-5768

December 28, 1992

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

Dear Sir/Madam:

Enclosed is a Statement Required Under Alternative Method of Compliance with ERISA Reporting and Disclosure Rules (DOL Reg. Section 2520.104-23) for Ward, Fisher & Company, together with a check in the amount of \$1,000.00.

Sincerely,


Albert A. Thacker

Encs.

22,128

"TOP HAT" PLAN FILING

(Statement Required Under Alternative Method of
Compliance with ERISA Reporting and Disclosure
Rules (DOL Reg. Section 2520.104-23))

1. Name and Address of Employer:

Ward, Fisher & Company
50 Clifford Street
Providence, RI 02903
2. Employer Identification Number:

05-0234540
3. The Employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of Such Plans:

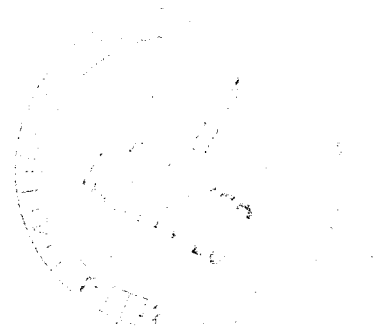
One (1)
5. Number of Employees Covered in Each Such Plan:

Seven (7)

NOTE: Neither the filing of this statement containing the assumptive declaration nor the payment of \$1,000 with respect to the Plan shall be treated, directly or indirectly, as an admittance by Employer that the arrangement constitutes a so-called "top hat" plan, that is, a plan maintained primarily for the purpose of providing deferred compensation for a "select group of management or highly compensated employees."

wardfish.dol

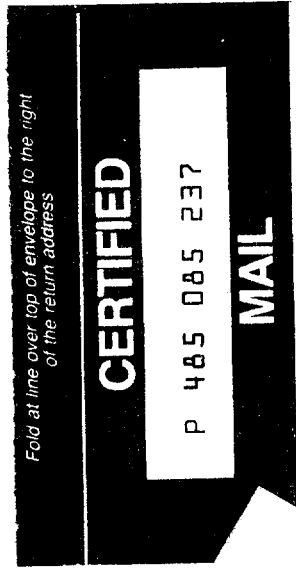
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Ward, Fisher & Company

CERTIFIED PUBLIC ACCOUNTANTS

THE BRENNAN BUILDING
50 CLIFFORD STREET
PROVIDENCE, RHODE ISLAND 02903



PENSION AND WELFARE BENEFITS ADMINISTRATION
P.O. BOX 75212
WASHINGTON, DC 20013-5212

