

2520005097678

**SEWARD AND MONDE**  
CERTIFIED PUBLIC ACCOUNTANTS  
296 STATE STREET • P. O. BOX 454  
NORTH HAVEN, CONNECTICUT 06473-0454  
(203) 248-9341

December 22, 1992

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

Pension and Welfare Benefits Administration  
P. O. Box 75212  
Washington, D.C. 20013-5215

JAN 8 1993

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor Regulations as 29 CFR Sec. 2520.104-23, you are hereby notified that the employer identified in Item 1 below maintains a plan primarily for the purpose of providing retirement benefits for a select group of management or highly compensated employees. Item 2 below sets forth the approximate number of participants in the plan as of the date of this letter.

1. Seward and Monde  
296 State Street  
North Haven, CT 06473  
EIN - 06-0530830

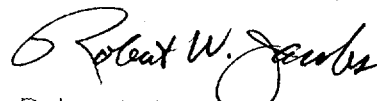
21,117

2. Number of participants in the plan: 4

Enclosed is a check for \$1,000 made payable to the U.S. Department of Labor for payment of the penalty for the late filing of this registration statement pursuant to the notices issued by the Pension and Welfare Benefits Administration of the Department of Labor on March 23, 1992 and July 24, 1992.

Please date-stamp the enclosed copy of this letter and return it to me in the stamped self-addressed envelope provided.

Very truly yours,

  
Robert W. Jacobs

COPY

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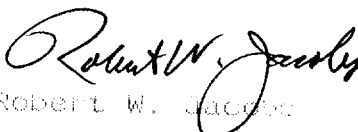
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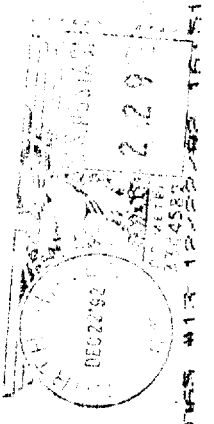
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NEW HAVEN CT

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