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Walsh Duffield

Insurance Since 1860

December 7, 1992

CERTIFIED MAIL

Pension and Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 10013-5212

JAN 8 1993

Re: Unfunded "Top Hat" Plan  
Required statement under DOL 2520.104-23 pursuant to  
amnesty provisions of grace period program per 57 FR. 33019

Gentlemen:

In accordance with Department of Labor (DOL) Regulation 2520.104-23(b)(1) and pursuant to the DOL amnesty provisions as announced in the Federal Register of July 24, 1992 (57 FR.33019), we hereby submit the following information along with remittance of \$1,000 representing the maximum penalty amount.


1. Name and address of employer:  
Walsh Duffield Companies, Inc.  
801 Main Street  
Buffalo, New York 14205-5016
2. Employer identification number: 16-0413770
3. Number of Top Hat plans: 3
4. Number of employees in the plans: 3
5. Purpose of Plans:

Walsh Duffield Companies, Inc. has entered into deferred compensation arrangements for certain executives primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

6. Remittance:

The maximum computed penalty amount of \$1,000 is included.

Sincerely,

  
Edward F. Walsh, Jr., CPCU  
President & Chief Operating Officer

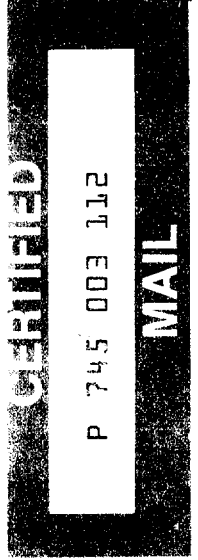
EFW, Jr/ct  
Enclosure

JAN - 8 1993

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Walsh Duffield

801 Main Street / P.O. Box 5016  
Buffalo, New York 14205-5016



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MAIL

Pension and Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 10003-5212



659000 MISC EXP	1,000.00 PENALTY FOR NON-FILING OF "TOP-HAT" PLNS
BETH	
NET AMOUNT OF CHECK	*****1,000.00
DETACH AND RETAIN THIS STATEMENT	NO.
36934	