

WILLIS CORROON

2520032030648



October 5, 1995

Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

**Willis Corroon  
Corporation**

P.O. Box 305191  
Nashville, TN 37230-5191  
26 Century Blvd.  
Nashville, TN 37214  
Telephone 615-872-3000

Re: Regulation Section 2520.104-23 Statement

Dear Sir/Madame:

Please find enclosed the alternative method of compliance statement as required by Department of Labor Regulation section 2520.104-23 for Willis Corroon Corporation and subsidiaries.

Sincerely,

C. William Mooney  
Tax Counsel

Certified/Return Receipt Requested  
Article Number: Z 702 191 033

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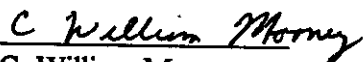
**Alternative Method of Compliance  
For Top-Hat Plans**

Willis Corroon Corporation and subsidiaries (EIN: 13-5654526), with principal offices at Willis Corroon Plaza, 26 Century Blvd., Nashville, TN 37214, maintains a plan primarily for the purpose of providing deferred compensation (primarily elective salary deferrals) for a select group of management or highly compensated employees. Willis Corroon Corporation and subsidiaries, at the date of this notice, maintains one such plan and it is anticipated that less than 5% of the total workforce will participate in such plan. Because the plan has just become effective, an accurate estimate of the number of employees in the plan is unavailable.

This statement is provided pursuant to the requirements of Department of Labor Regulation section 2520.104-23.

Willis Corroon Corporation and subsidiaries

Dated: October 5, 1995

  
C. William Mooney  
Tax Counsel