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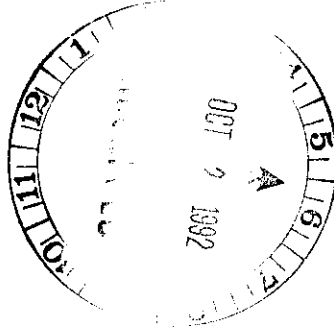
05062



California
Society

Certified
Public
Accountants

September 23, 1992



05062

U.S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Re: California Society of Certified Public Accountants
DOL Registration Statement for Section 457 Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23, the enclosed statement represents an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, for the California Society of Certified Public Accountants Section 457 Deferred Compensation Plan. Also, please find enclosed a check in the amount of \$1,000 representing the required filing fee.

Sincerely,

Susan Devlin
Director of Administration

cc: Bill Wayker - Director of Business Operations
Lynn Holzer - Director of Finance/Controller
Jon Chambers - Coopers & Lybrand

Enclosures

DOL



**Registration Statement for the California Society of Certified
Public Accountants Section 457 Deferred Compensation Plan**

In accordance with Department of Labor Regulation Section 2520.104-23, the following statement represents an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, for the above-referenced plan:

Employer: California Society of Certified Public Accountants
275 Shoreline Drive
Redwood City, CA 94065-1412

EIN: 94-1056137

Covered Employees: The Section 457 Deferred Compensation Plan is maintained to provide deferred compensation for a select group of management employees

Number of Plan: One

Number of Employees Covered: Twenty

Coopers
& Lybrand

certified public accountants

333 Market Street
San Francisco, California 94105

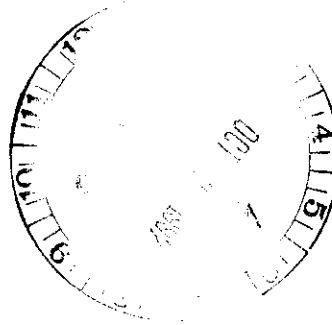
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actuarial benefits and compensation
consulting division

telephone (415) 957-3000
facsimile (415) 957-3385
cables Colybrand

September 18, 1992

Ms. Susan Devlin
California Society of
Certified Public Accountants
275 Shoreline Drive
Redwood City, CA 94065-1412



Dear Susan:

Re: DOL Registration Statement for Section 457 Plan

As discussed, attached is a draft registration statement which should be filed with the Department of Labor, at the address below, on or before September 30, 1992. The DOL also requires that a \$1,000 filing fee be attached to the statement.

The filing address is:

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

The check should be made payable to "U.S. Department of Labor".

If you have any additional questions, please call me.

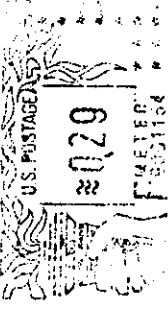
Sincerely,


Jon C. Chambers

JCC:is



California
Society
Certified
Public
Accountants



U. S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

