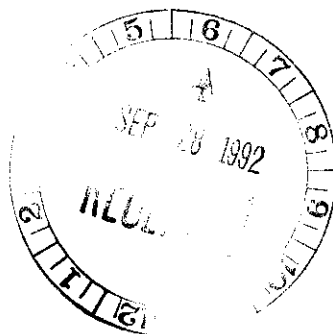


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WISCONSIN
HUMANE
SOCIETY

September 21, 1992

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

Re: "Grace Period" Reporting for Top Hat Plans

Dear Sir or Madam:

This letter is being filed pursuant to ERISA Regulations Section 2520.104-23(b) and (c) which require employers who maintain an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees to provide certain information with the Secretary of Labor, and pursuant to the notices issued by the Department of Labor dated April 20, 1992 and July 20, 1992 concerning the grace period provided to administrators of Top Hat pension plans.

Employer: Wisconsin Humane Society, Inc.
4151 North Humboldt Avenue
Milwaukee, Wisconsin 53212-9979

Employer Identification
Number: 39-0810533

Declaration: Wisconsin Humane Society, Inc., maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. Plan documents, if any, will be provided to the Secretary of Labor upon request.

Number of Plans: One (1)

Number of Employees
in Plan: One (1).

Very truly yours,

WISCONSIN HUMANE SOCIETY, INC.

By: 

4239

WISCONSIN HUMANE SOCIETY, INC.
4151 North Humboldt Avenue
Milwaukee WI 53212-9979

REUTRN RECEIPT REQUEST

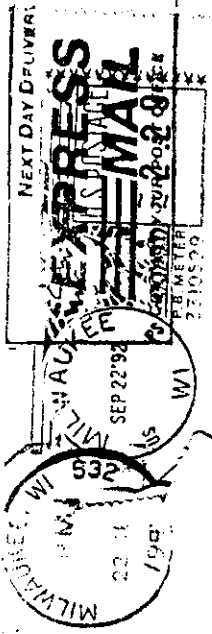
Fold at line over top of envelope to the right
of the return address

CERTIFIED

P 501 863 560

MAIL

**RETURN RECEIPT
REQUESTED**



United States Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington DC 20013-5212

