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May 15, 2003

Certified Mail - Return Receipt Requested

U.S. Department of Labor
Employee Benefit Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., Suite N-1513
Washington, DC 20210

**RE: Waters, McPherson, McNeill, P.C.
EIN #: 22-2219771
Waters, McPherson, McNeill, P.C. Deferred
Compensation Program for Class A Shareholders**

Dear Sir/Madam:

In accordance with the 29 C.F.R. § 2520.104-23 alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, Waters, McPherson, McNeill, P.C., hereby files the attached Top Hat Plan Registration Statement for the Waters, McPherson, McNeill, P.C. Deferred Compensation Program for Class A Shareholders.

Very truly yours,

WATERS, MCPHERSON, MCNEILL, P.C.

BY: _____


JOHN H. MCNEILL

JHMcN:df
Enclosure
383088.1

TOP HAT PLAN REGISTRATION STATEMENT
Pursuant to 29 C.F.R. § 2520.104-23

1. **Name of Employer:** Waters, McPherson, McNeill, P.C.
2. **Address of Employer:** 300 Lighting Way
Secaucus, New Jersey 07096
3. **Employer ID Number:** 22-2219771
4. **Top Hat Plan:** Waters, McPherson, McNeill, P.C. Deferred
Compensation Program for Class A Shareholders
5. **Number of Employees Covered Per Plan:** 17
6. Waters, McPherson, McNeill, P.C., maintains the above-named plan. To the knowledge of the undersigned, Waters, McPherson, McNeill, P.C., maintains no other top hat plans.

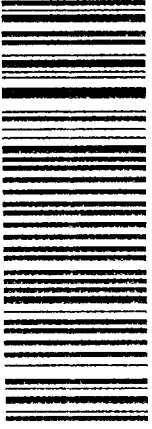
WATERS, MCPHERSON, MCNEILL, P.C.

By:  _____
JOHN H. MCNEILL

Title: Secretary

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