

LAW OFFICES
MONTGOMERY, McCracken, Walker & Rhoads
THREE PARKWAY
PHILADELPHIA, PA. 19102
(215) 665-7200
TWX 710-670-0472 · CABLE "ROMOCK"
FACSIMILE · (215) 636-9373

1010 KINGS HIGHWAY SOUTH
CHERRY HILL, NJ 08034
(609) 429-1010
FACSIMILE (609) 429-3432

1156 15TH STREET, N.W.
SUITE 550
WASHINGTON, DC 20005
(202) 828-6901
FACSIMILE (202) 828-5625

300 W. STATE STREET
MEDIA, PA. 19063
(215) 566-0249
FACSIMILE (215) 566-9065

DIRECT DIAL: (215) 665-7237

2520032034626

December 30, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Top Hat Plan Registration Statement
For Montgomery, McCracken, Walker & Rhoads
Employer I.D. No. 23-0888490

Dear Sir/Madam:

In accordance with Department of Labor Regulation §2520.104-23(b)(1), I am filing a registration statement for the Montgomery, McCracken, Walker & Rhoads Partners' Supplemental Pension Plan (the "Plan"). The Plan is an unfunded, deferred compensation plan for a select group of management or highly-compensated employees and it is eligible for the alternative method of compliance outlined in Department of Labor Regulation §2520.104-23. A total of 15 partners participate in the Plan. The Plan is sponsored by:

Montgomery, McCracken, Walker & Rhoads
Three Parkway, 20th Floor
Philadelphia, PA 19102

EIN: 23-0888490

30448

Also enclosed is check payable to the U.S. Department of Labor in the amount of \$1,000. The check is to cover the civil penalty for not timely filing this registration when originally required. The filing of this registration statement

MONTGOMERY, McCracken, Walker & Rhoads

Pension and Welfare
Benefits Administration
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at this time and the enclosed penalty payment are intended to comply with the Department of Labor's amnesty program for late filers of annual return/reports and "top hat" plan registration statements. If you have any questions regarding this matter, please feel free to contact me.

Very truly yours,



Kathleen R. Johnson

Manager - Benefits Administration
and Support Staffing

Enclosure

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