



2520032541012

October 9, 1992

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

RE: STATEMENT PURSUANT TO 29 CFR 2520.104-23

To whom it may concern:

We, Wilsey Bennett, Inc., P.O. Box 3532, San Francisco, CA 94119-3532, EIN 95-2261288, maintain an unfunded top hat plan eligible for the alternative method of compliance under 29 CFR 2520.104-23. This plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan has approximately 12 eligible participants.

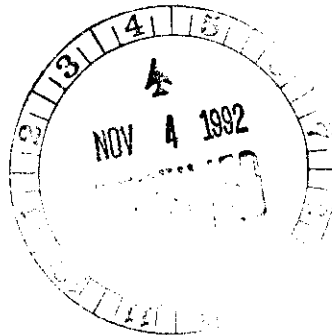
This statement is filed pursuant to 29 CFR 2520.104-23. Enclosed please find a check for \$1,000 as payment of late filing penalties pursuant to guidance published in the Federal Register on July 24 1992, by the U.S. Department of Labor.

Thank you.

Very truly yours,

Dale K. Carrigan

DKC:rlm



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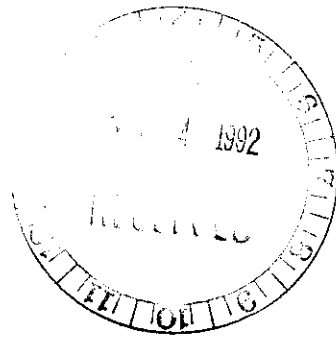


WILSEY, BENNETT CO Post Office Box 3532/San Francisco, California 94119

CHECK NO.

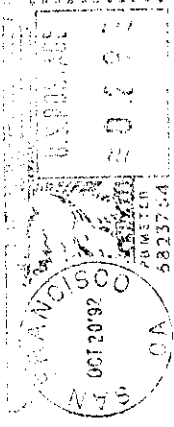
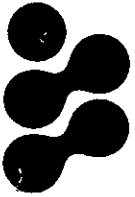
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VENDOR NUMBER	VENDOR NAME	CHECK DATE	CHECK DATE
954099-9	U.S. DEPARTMENT OF LABOR	10/20/92	10/20/92
MEMO INFORMATION	INVOICE IDENTIFICATION	INVOICE DATE	AMOUNT PAID
954099-9	29 CFR 2520.104-23	10/20/92	1,000.00
			TERMS DISCOUNT
			1,000.00



12,117

WILSEY, BENNETT CO Post Office Box 3532 / San Francisco, California 94119-3532



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