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LAW OFFICES OF
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April 11, 2002

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Dear Sir:

This letter supersedes our letter of April 8, 2002.

This notice is made pursuant to DOL Reg. § 2520.104-23(b):

Employer Name: Tellico Village Property Owners Association

Address: 340 Lakeside Plaza, Loudon, Tennessee 37774

Employer EIN: 62-1270164

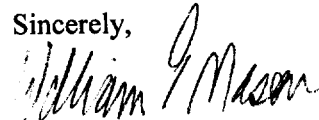
Name of Plan: Tellico Village Property Owners Association Defined Contribution 457(f) Retirement Plan

The Plan is an ineligible § 457(f) plan maintained for select management or highly compensated employees.

Number of Plans: one

Number of Employees in Plan(s): one

Sincerely,

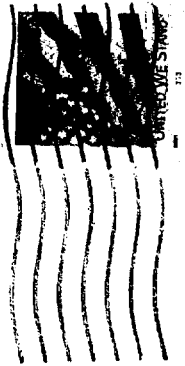


William E. Mason
For the Firm

Cc: Winston Blazer
Glen Spidell

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