

2520032543383

December 29, 1992

Top Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N-5664  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20013

Re: Top Hat Plan Statement for Sparks and Favor, P.C.

Gentlemen:

The above employer maintains a "Top Hat" plan which is an unfunded plan eligible for the alternative method of reporting described in Labor Regulation § 2520.104-23. In accordance with that Regulation, the following information is furnished:

1. The name and address of the employer are:

Sparks and Favor, P.C.  
2700 10th Avenue South, Suite 103  
Birmingham, AL 35205

2. The federal ID number of the employer is 63-1068879.

3. The employer maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The employer maintains two plans of this type, established effective September 16, 1992. Each plan is contained in an employment agreement with a single individual. Two employees are participating as of the plan year ending September 30, 1992.

If any other information is needed, please contact us.

Sincerely,

Sparks and Favor, P.C.

By   
President

