

WYATT, TARRANT & COMBS

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NEW ALBANY, INDIANA 47150NASHVILLE CITY CENTER, SUITE 1500
NASHVILLE, TENNESSEE 37219MUSIC ROW OFFICE
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August 10, 1992

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Top Hat Plan Exemption
Pension and Welfare
Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Sir:

Pursuant to 29 CFR Section 2520.104-23 this is to advise you that the employer described below maintains the plan named below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is the only plan maintained by the employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; however, other employers in the same controlled group with the employer may maintain such plans. There are currently 2 employees in the plan named below.

Employer: Advanced Services, Inc.
5865 Shelby Oaks Circle, Suite 300
Memphis, Tennessee 38134

E.I.N.: 62-1422274

Plan Name: Supplemental Investment Plan for Executive Employees of Advanced Services, Inc.

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The employer will provide plan documents upon request as required by ERISA Section 104(a)(1).

Should you need any further information with regard to the foregoing plan, please contact the undersigned.

Sincerely yours,

WYATT, TARRANT & COMBS



Elizabeth A. Fitzpatrick

EAF/jak
cc Earl Jones
G. Alexander Hamilton
I:\EAF\ASITOP.LTR