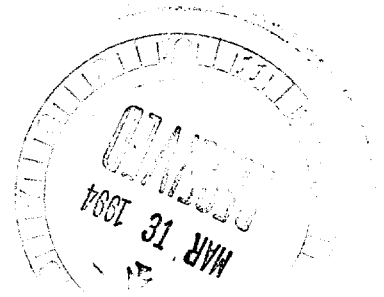




# LEGAL SERVICES OF NORTH FLORIDA, INC.

March 25, 1994



**PLEASE REPLY TO:**

**HOME OFFICE**

- 2119 DELTA BLVD.  
TALLAHASSEE,  
FL 32303-4220  
904-385-9007  
FAX 904-385-7608

**BRANCH OFFICES**

- 211 EAST  
JEFFERSON ST.  
QUINCY, FL  
32351-2456  
904-875-9881  
FAX 904-875-2008
- 204 E. 4TH ST.  
PANAMA CITY,  
FL 32401-3111  
904-769-3581  
FAX 904-785-2041
- 124 NORTH  
EGLIN PARKWAY  
FT. WALTON BEACH,  
FL 32548-8407  
904-243-8407  
FAX 904-243-2586

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

Dear Sir:

This letter is to satisfy the Alternate Method of Compliance for pension plans for selected employees under DOL Regulation Section 2520.104-23 and inform you that Legal Services of North Florida, Inc., 2119 Delta Boulevard, Tallahassee, Florida, 32303, (E.I.N. 51-0197090), a tax-exempt employer, organized and operating under the laws of the State of Florida, established, effective January 1, 1994, two nonqualified plans of Deferred Compensation under Section 457 of the Internal Revenue Code of 1986.

Legal Services of North Florida, Inc., has established and will maintain these two plans primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Our Primary Deferred Compensation Plan includes seven participants and our Secondary Plan includes six participants.

Sincerely,

Jack L. McLean, Jr.  
Executive Director

JLM:mjr