

LEGAL AID SOCIETY OF BIRMINGHAM
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EXECUTIVE DIRECTOR
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February 21, 1991

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Office of Participant Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, DC 20216

RE: Reporting and Disclosure Requirements - Part I of
Title I of ERISA for deferred compensation plans
maintained for a select group of management or
highly compensated employees as outlined in Re.
Sec. 2520.104-23.

Legal Aid Society of Birmingham, Alabama Incorporated
2107 Fifth Avenue, North, Suite 201
Birmingham, Alabama 35203
EIN: 63-034-1366

Declaration: The employer maintains 1 plan primarily to
provide deferred compensation to a select group of management
or highly compensated employees.

| Effective Date of Plan | Number of Covered Employees |
|---------------------------|--------------------------------|
| <u>March 1, 1991</u> | <u>1</u> |

Please confirm receipt of this declaration by returning a
copy in the enclosed, self-addressed envelope.

Sincerely,


Ann Z. Arnold
President

AZA/ml