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APR 25 1991
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ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT

Office of Employee Benefit Security
Labor Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

2520040150487

Ladies and Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulation, C.F.R. Section 2520.104-23, the following information is provided on behalf of the employer named below.

Name of Employer:

Opportunity Corporation of Madison-Buncombe Counties, North Carolina

Address:

100 Westgate Parkway, Asheville, NC 28806

I.D. # 56-0817672

The Employer maintains a plan of deferred compensation primarily for the purpose of providing benefits for a select group of highly compensated or managerial employees.

Number of Plans: 1 Number of employees covered: 34

Notification for the Employer by EMPLOYEES RETIREMENT SERVICE COMPANY OF AMERICA, INC., as Plan Administrator.

By:

Amos E. McCain Title President

Date: April 11, 19 91.

Both