

CONSTANGY, BROOKS & SMITH, LLC

ATTORNEYS AT LAW

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230 PEACHTREE STREET, N.W.

ATLANTA, GEORGIA 30303-1557

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2520032032134

December 31, 1996

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

**Re: Statement of Alternative Method of Compliance
Pursuant to Reg. § 2520.104-23**

Dear Sir/Madam:

In accordance with Reg. § 2520.104-23, this statement is being filed to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1977 for the following plan. This firm maintains a plan primarily for the purpose of providing deferred compensation for one of the Member/owners and the following information on that plan is hereby provided.

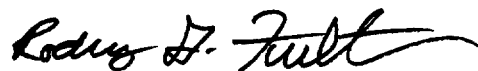
Name of employer: Constangy, Brooks & Smith, LLC
EIN of employer: 58-0616335
Address of Employer: Suite 2400
230 Peachtree Street, N.W.
Atlanta, GA 30303-1557

Number of plans covered by this statement: 1

Number of Members-owners/highly compensated employees covered by this plan: 1

Please contact the undersigned if you have any questions.

Sincerely,



Rodney G. Fulton
Firm Administrator

RGF:cdb