2520040152816

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR NON-QUALIFIED DEFERRED COMPENSATION PLANS

To the Secretary of Labor:

The undersigned Employer has entered into an unfunded Retirement Income Agreement providing retirement income to its retiring President. The Employer believes this is not a "Plan" and therefore not covered by ERISA. But in the interest of good faith compliance, it is submitting this protective notice to cover the possibility of you taking a different view.

This Retirement Agreement provides only for this specific retiring officer of the Employer and for no other present or future employee. It becomes effective December 31, 1994.

In compliance with the requirements, if applicable, 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 Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Large & Gilbert, P.C.
5 Piedmont Center, Suite 510
Atlanta, Georgia 30305

Employer Identification Number: 58-2079799

If this Agreement is found to be a "Plan", Large & Gilbert, P.C. maintains such plan primarily (in fact solely) for the purpose of providing deferred compensation for a select group [in fact only one (1) person, the corporate President] of management or highly compensated employees.

Number of Plans and
Participants in Each Plan: 1 Plan covering 1 employee

Dated February 1, 1995.

LARGE & GILBERT, P.C.

By: Rhonda M. Gilbert
RHONDA M. GILBERT,
President