



**Lawyers' Committee for
Civil Rights Under Law**

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Direct Dial:

April 28, 1995

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

Re: Department of Labor -- Top Hat Plan Filing

Dear Sirs:

In December 1994, the Lawyers' Committee for Civil Rights Under Law established an unfunded deferred compensation arrangement for its Executive Director. The plan is primarily for the purpose of providing deferred compensation for the benefit of a select group of management employees of the employer. There is one active participant in the plan; she is not receiving any benefits from the plan at this time.

The address of the Lawyers' Committee for Civil Rights Under Law is Suite 400, 1450 G Street, N.W., Washington, D.C. 20005. The Committee's Employer Identification Number is: 52-0799246. This letter is intended as a statement under, and election of, the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act under 29 CFR § 2520.104-23.

Sincerely,

Barbara R. Arnwine
Executive Director

BRA:vpj