

JAMES D. HENNINGS
Director

METROPOLITAN PUBLIC DEFENDER SERVICES, INC.

July 28, 1995

2520040760449

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

Subject: MPD 457 Retirement Plan

Gentlemen:

Pursuant to the provisions of your Regulation 2520.104-23, I am writing to inform you that we have adopted a 457 retirement plan for a select group of management employees.

Name of employer: Metropolitan Public Defender Services, Inc.

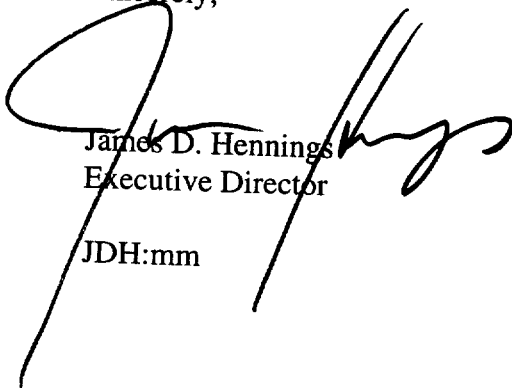
Address of employer: 630 S.W. Fifth Avenue
Portland, OR 97204

Employer Identification #: 93-0591637

Number of plans: one

Number of employees covered: one

Sincerely,



James D. Hennings
Executive Director

JDH:mm

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PENSION ADMIN