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FARRIS, COOKE & ASSOCIATES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
128 SOUTH TRYON STREET, SUITE 1960
CHARLOTTE, NORTH CAROLINA 28202

(704) 372-9406

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

Dear Sirs:

This statement is filed in accordance with the requirements of 29 C.F.R. 2520.104-23 to inform the Department of Labor that a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees is currently maintained by the following employer:

Name: Farris, Cooke & Associates, P.A.
Address: 128 South Tryon Street, Suite 1960
Charlotte, NC 28202
EIN: 56-1308683

The employer maintains one (1) plan that covers one (1) employee. Plan documents will be provided to the Department of Labor upon request. The plan was adopted during December 1993.

Sincerely yours,



M. Robert Farris

MRF/sj

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