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January 9, 2004

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
Room N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Statement Regarding Alternative Method of Compliance with Reporting
and Disclosure Requirements of Part I of Title 1 of ERISA

Dear Sir or Madam:

Pursuant to C.F.R. § 2520.104-23, the following information is provided
regarding a nonqualified deferred compensation plan maintained by the Arthritis
Foundation, Inc. (the "Foundation"):

1. Name and address of the Foundation:

Arthritis Foundation, Inc.
1330 W. Peachtree St., N.W.
Atlanta, GA 30309
2. Employer Identification Number: 58-1341679
3. The Foundation has established a nonqualified deferred compensation plan
on behalf of eligible employees, effective as of November 1, 2003, known
as the Arthritis Foundation 457(b) Deferred Compensation Plan (the
"Plan"). The Foundation established the Plan primarily for the purpose of
providing deferred compensation for a select group of management and/or
highly compensated employees.

Bank of America Plaza
101 South Tryon Street, Suite 4000
Charlotte, NC 28280-4000
704-444-1000
Fax: 704-444-1111

90 Park Avenue
New York, NY 10016
212-210-9400
Fax: 212-210-9444

3201 Beechleaf Court, Suite 600
Raleigh, NC 27604-1062
919-862-2200
Fax: 919-862-2260

601 Pennsylvania Avenue, N.W.
North Building, 10th Floor
Washington, DC 20004-2601
202-756-3300
Fax: 202-756-3333

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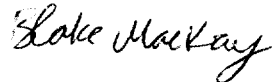
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4. Currently, there is one (1) employee who is eligible to participate in the Plan.
5. The above-described deferred compensation plan is the only such Plan maintained by the Foundation.

At your request, we will provide you with a copy of the Plan or any other Plan documents you may require.

If you have any questions or if anything further is required, please let me know.

Very truly yours,

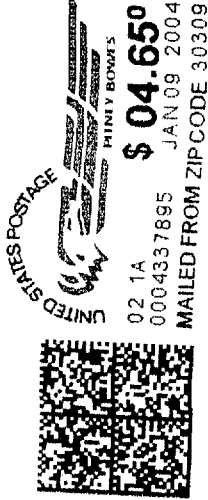


Blake C. Mackay

cc: Ms. Pam Maynard
Ms. Bobbie Brooks



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