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July 28, 1992

Pension & Welfare Benefit Programs  
U. S. Dept. of Labor  
Washington D.C. 20216

RE: Ohio State Bar Association 457(B) Plan  
Federal Identification No. 31-4271520

Dear Administrator:

On behalf of the Ohio State Bar Association we wish to file a statement that the Ohio State Bar Association now has in place a Non-Qualified Retirement Plan for Deferred Compensation under Section 457(B) of the Internal Revenue Code.

The Ohio State Bar Association is an unincorporated association not for profit and qualifies under Section 501(C)6 of the Internal Revenue Code.

The Plan is set up so as to defer compensation for four selected executive employees out of the twenty-five employees presently working for the Association.

The undersigned is the administrator of the Deferred Compensation Plan. The Plan is controlled by the Budget and Headquarters Committee of the Board of Governors of the Association.

We understand that our Plan is exempt because it is unfunded and the persons are a select group of management employees and the Plan is maintained primarily for the purpose of providing deferred compensation which is paid solely from the general assets of the employer.

Plan documents will be provided promptly upon request.

This is the only Deferred Compensation Plan of the Association.

Respectfully submitted,

*Albert L. Bell*  
Albert L. Bell  
General Counsel

ALB:mr

