

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR
[A] NONQUALIFIED DEFERRED COMPENSATION PLAN[S]

To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

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In accordance with 29 CFR Section 2520.104-23 of the Department of Labor Regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that the Employer identified below maintains the Plan[s] identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by [this Plan] [these Plans] are paid as needed solely from the general assets of that Employer.

Employer's Name: Memphis Area Legal Services, Inc.

Employer's Address: 109 N. Main #200
Memphis, TN 38103

Employer Identification Number: 62-0841436

Memphis Area Legal Services, Inc. 457(b) Plan
[Name of Plan], which covers one (1) Participants.

[Name of Plan], which covers _____ Participants.

Total Number of Plans: _____

[Name of Employer or Other Plan Administrator]
Plan Administrator of the Plans Specified Above
Janese Perry, Chief Financial Officer

By: Janese Perry

Date: October 27, 2003



MEMPHIS AREA LEGAL SERVICES, INC.

Harrison D. McIver, III, Esq.
Executive Director

Serving the TN Counties of Shelby, Fayette, Lauderdale, and Tipton

Andrew C. Branham, Esq.
Board President

October 27, 2003

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Gentlemen:

Enclosed is the Alternative Reporting and Disclosure Statement for Memphis Area Legal Services, Inc., 457(b) plan.

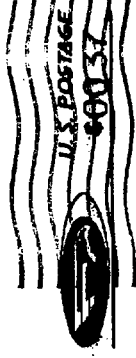
If you need any additional information, feel free to contact me.

Sincerely,

Janese Perry
Chief Financial Officer

Enclosure

MEMPHIS AREA LEGAL SERVICES, INC.
2ND FLOOR - CLARIDGE HOUSE
109 N. MAIN STREET
MEMPHIS, TENN. 38103-5013



MEMPHIS TN 38103

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