

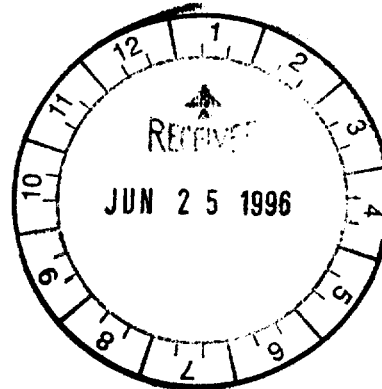
MAZURSKY &  
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June 21, 1996

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



(404) 888-8834

Dear Sir or Madam:

Pursuant to Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and Department of Labor ("DOL") Regs. Section 2520.104-23, the following statement is provided to you as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

The employer designated below maintains the United Way of Metropolitan Atlanta, Inc. Pension Restoration Plan, a plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employee.

<u>Name of Employer</u>	United Way of Metropolitan Atlanta, Inc.
<u>Employer's Address</u>	100 Edgewood Avenue, N.E. P. O. Box 2692 Atlanta, GA 30371
<u>Employer Identification Number</u>	58-0566194
<u>Number of Participants</u>	1

Very truly yours,

*William A. Turner*  
William A. Turner

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