

## MAYOR, DAY, CALDWELL &amp; KEETON, L.L.P.

700 LOUISIANA, SUITE 1900  
 HOUSTON, TEXAS 77002-2778  
 (713) 225-7000  
 TELECOPIER (713) 225-7047

100 CONGRESS AVENUE  
 SUITE 1500  
 AUSTIN, TEXAS 78701-4042  
 (512) 320-9200  
 TELECOPIER (512) 320-9292

J. GERALD MARTIN  
 PARTNER  
 (713) 225-7166

April 7, 1999

**REGISTERED MAIL NO. R 453 507 701  
 RETURN RECEIPT REQUESTED**

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

**Re: *Texas Association of School Boards, Inc. Deferred Compensation Plan under the form of the Supplemental Deferred Compensation Agreement by and between Texas Association of School Boards, Inc. and its Executive Director (the "DCA")***

Ladies and Gentlemen:

To comply with the requirements of the alternative reporting and disclosure method under Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), applicable to certain pension plans for a select group of management or highly compensated employees, as set forth in Section 2520.104-23 of the U.S. Department of Labor Regulations, the following information is provided on behalf of Texas Association of School Boards, Inc.:

1. The name of the employer is Texas Association of School Boards, Inc. (the "Employer"). The Employer is the sponsor of the DCA.
2. The mailing address of the Employer is:  
 7703 North Lamar  
 Austin, Texas 78752
3. The employer identification number (EIN) of the Employer is 74-2275519.
4. The purpose of the DCA is to encourage the long-term commitment of the Executive Director of the Employer by providing for Employer-derived accruals to provide a level of retirement income under the DCA (and certain other plans and arrangements) that cannot be provided solely through the traditional broad-based, funded tax-advantaged retirement plan of the

Top Hat Plan Exemption

April 7, 1999

Page 2

Employer. The Employer considers the Executive Director to be a management employee and a highly compensated employee for purposes of the above-referenced regulation.

5. The Employer currently maintains one "top hat" plan: the DCA. The DCA is evidenced by a deferred compensation agreement that is funded solely from the general assets of the Employer.
6. Currently one executive of the Employer is covered under the DCA and at this time there is only one DCA without any similar types of agreements for any other management or highly compensated employees of the Employer.

The above-named Employer will provide a copy of the DCA to your office upon request.

Section 2520.104-23 of the U.S. Department of Labor Regulations does not require that any plan number be identified in this filing.

If you have any questions or require further information, please contact the undersigned.

Very truly yours,

MAYOR, DAY, CALDWELL & KEETON, L.L.P.

By: \_\_\_\_\_

  
J. Gerald Martin

ATTORNEYS FOR TEXAS ASSOCIATION OF  
SCHOOL BOARDS, INC.

JGM:lge

cc: Mr. Ray A. Morrison

::ODMA\PCDOCS\HOUSTON\633959\1