

April 7, 2004

HARRIS BEACH 

ATTORNEYS AT LAW

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2520043380634

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: The Legal Aid Society of Rochester, Inc.
EIN: 16-0743070

Dear Sir or Madam:

In accordance with ERISA Regulation 2520.104-23, please be advised that The Legal Aid Society of Rochester, Inc., 86 Broad Street, Rochester, New York 14604, with the above-referenced employer identification number, has established a plan for the purpose of providing deferred compensation for a select group of management employees. The employer has only one such plan and the plan has four participants. The plan was adopted on March 30, 2004.

If anything further is needed, please contact me.

Sincerely yours,



David M. Mehalick

DMM:cam

cc: Mr. Alan R. Harris

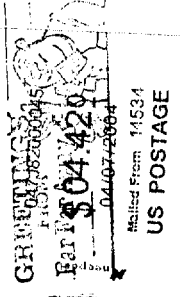
VERIFIED MAIL

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