

MULTNOMAH BAR ASSOCIATION

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March 17, 2000

VIA CERTIFIED MAIL

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 United States Department of Labor
 200 Constitution Avenue NW
 Washington, DC 20210

RE: Multnomah Bar Association Section 457 Deferred Compensation
 Plan Top Hat Exemption Statement

Ladies and Gentlemen:

This statement is filed for the Multnomah Bar Association; Section 457 Deferred Compensation Plan ("Plan"); set up in December 1999, in accordance with Department of Labor Reg. 2520.104-23, as an alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The following information is provided with respect to the Plan:

Sponsoring Employer:	Multnomah Bar Association
EIN:	23-7315437
Number of Plans:	1
Number of Participants:	1 (Executive Director)
Date Subject to Part 1:	December 23, 1999

Benefits under the Plan will be paid solely from the general assets of the employer.

Sincerely,

Mona F. Buckley
 Executive Director

cc: Jeffrey W. Knapp, Esq.

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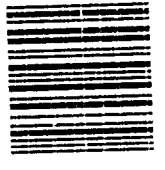
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