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U.S. DEPT. OF LABOR
OFFICE OF EMPLOYMENT
SECURITY ADMINISTRATION

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October 26, 2006

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

To Whom It May Concern:

The undersigned declares that the employer described below maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

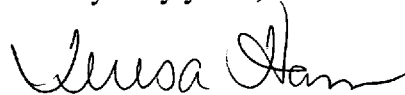
In compliance with Labor Reg. §2520.104-23 the undersigned provides the following information with respect to the plan(s):

Employer:

Employer Name: Alabama Eye Bank
Address: 500 Robert Jemison Rd,
Birmingham, AL 35209-3070
EIN#: 63-0880135

Name of Plan: Alabama Eye Bank 457(b) Plan
Number of Plan(s): 2
Number of Employees in Plan(s): 1

Very truly yours,



Teresa Ham
Plan Administrator

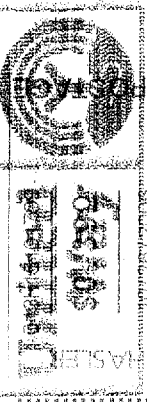


Eye on the Future

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Embracing the Future*

BIRMINGHAM

26 OCT 2008



10/26/2008

Rated From 35201

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