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NEIGHBORHOOD LEGAL SERVICES, INC.

Ellicott Square Building • 295 Main Street • Rm. 495 • Buffalo, New York 14203-2473
TEL. (716) 847-0650 • FAX (716) 847-0227 • TDD (716) 847-1322

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR NONQUALIFIED DEFERRED COMPENSATION PLAN

06 NOV - 1 AM 10:07

To: Top Hat Plan Exemption

Employee Benefits Security Administration
Room N-5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

In accordance with 29 CFR Section 2520.104-23 of the Department of Labor Regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that the Employer identified below maintains the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this Plan are paid as needed solely from the general assets of that Employer.

Employer's Name: Neighborhood Legal Services, Inc.

Employer's Address: 295 Main Street


Buffalo, New York 14203

Employer Identification Number: 51 0198935

Mutual of America, 457(b) Eligible Deferred Compensation Plan for Tax Exempt Organizations which covers one Participant.

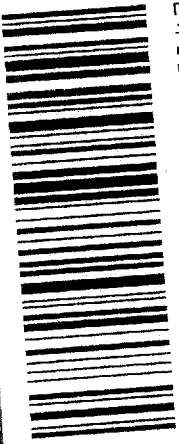
Total Number of Plans: 1

Plan Administrator of the Plan Specified Above: Neighborhood Legal Services, Inc.

By: 
Lisa McDougall, NLS Board President

Date: September 20, 2006.

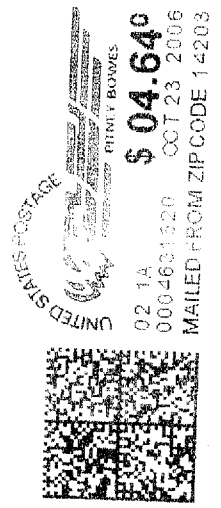
PERMITTED MAIL



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NEIGHBORHOOD LEGAL SERVICES INC. ELICOTT SQUARE BLDG. • 295 MAIN ST. RM 495 • BUFFALO, NY 14203-2473



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