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October 31, 1995

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MORRIS K. SIROTE (1909-1994)  
E.M. FRIEND, JR. (1912-1995)  
WILLIAM G. WEST, JR. (1922-1975)

**PERSONAL AND CONFIDENTIAL**

Pension and Welfare Benefits Administration  
U. S. Department of Labor  
Division of Reporting Compliance  
Room N5638  
200 Constitution Avenue, N.W.  
Washington, D. C. 20210

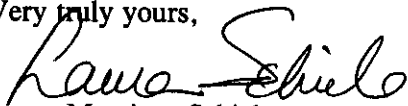
RE: The United Way of Central Alabama  
Deferred Compensation Reporting and  
Disclosure Compliance Statement

Gentlemen:

In accordance with ERISA Regulation Section 2510.3-2(b), enclosed you will find the Deferred Compensation Reporting and Disclosure Compliance Statement for the United Way of Central Alabama.

If you should have any questions, please do not hesitate to contact me.

Very truly yours,

  
Laura Morrison Schiele  
FOR THE FIRM

Enclosures

cc: The United Way of Central Alabama

LMS313008.LMS

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Pension and Welfare Benefits Administration  
U. S. Department of Labor  
Division of Reporting Compliance  
Room N5638  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

RE: Deferred Compensation Reporting  
Disclosure Compliance Statement

DOL-PWBA  
PUBLIC DISCLOSURE  
55 NOV -8 PM 12:59

Gentlemen:

1. Name and Address of Employer:

United Way of Central Alabama  
3600 8th Avenue South  
P.O. Box 320189  
Birmingham, Alabama 35232

2. Employer Identification Number:

63-0288846

3. Declaration: The United Way of Central Alabama maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. Number of Plans Maintained by Employer: The United Way of Central Alabama maintains one (1) plan of deferred compensation for the benefit of one (1) individual.

Yours very truly,



Daniel J. Dunne  
President

JBL/LMS  
Enclosures

cc: The United Way of Central Alabama