



PARKER POE ADAMS & BERNSTEIN LLP

Attorneys and Counselors at Law

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April 29, 2008

**Via Certified Mail/Return Receipt Requested**

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

04/29/08 11:14:23

**Re: Deferred Compensation for Select Employee**

Dear Sir or Madam:

In compliance with the alternative method of reporting and disclosure under Department of Labor Regulation §2520.104-23 for unfunded or insured pension plans for a select group of management or highly compensated employees, Parker Poe Adams & Bernstein LLP (the "Firm") is providing the following information:

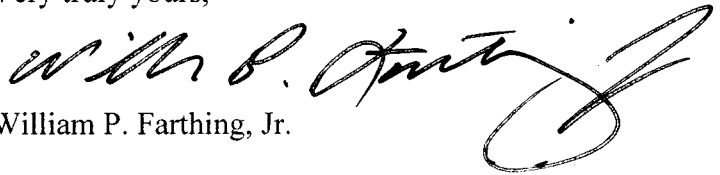
1. Name and Address of Employer: Parker Poe Adams & Bernstein LLP  
Three Wachovia Center  
401 South Tryon Street, Suite 3000  
Charlotte, NC 28202
2. Employer Identification Number: 56-0928467
3. Number of Plans to which Statement Relates: One
4. Declaration: The Firm maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Employees Covered By Plan: One

CHARLESTON, SC  
COLUMBIA, SC  
MYRTLE BEACH, SC  
RALEIGH, NC  
SPARTANBURG, SC

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Page 2

The Firm will provide the document for the above-referenced deferred compensation arrangement to the Secretary of the Department of Labor upon request, as required under §104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,

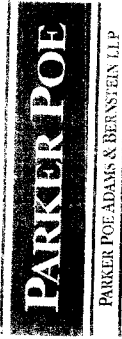
  
William P. Farthing, Jr.

WPF:cmh

**CERTIFIED MAIL**

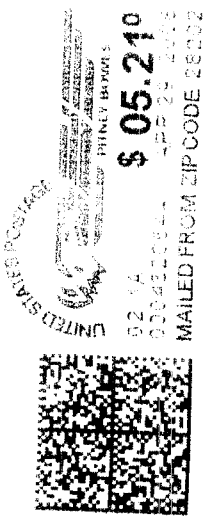


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