

EBSA/PUBLIC DISCLOSURE

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2010 APR -7 AM 7:01

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April 1, 2010

CERTIFIED U.S. MAIL
RECEIPT NO. 7008-0150-0000-6689-7397
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, DC 20210

Re: Federal Defender Office 457(b) Plan
Top Hat Plan Registration Statement

Dear Sir or Madam:

We are legal counsel to Legal Aid and Defender Association, Inc., the Plan Administrator of the Federal Defender Office 457(b) Plan (the "Plan"). On behalf of Legal Aid and Defender Association, Inc., we are submitting this statement under Section 2520.104-23 of the Labor Regulations in satisfaction of the reporting and disclosure requirements under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

As required by Labor Regulations Section 2520.104-23(b)(1), we provide the following information with respect to the Plan, which is effective April 1, 2010:

1. Name, address, and employer identification number of the employer sponsoring the Plan:

Legal Aid and Defender Association, Inc.
613 Abbott Street
Detroit, Michigan 48226
38-1358203

April 1, 2010

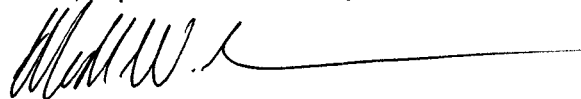
2. Legal Aid and Defender Association, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Legal Aid and Defender Association, Inc.
3. Legal Aid and Defender Association, Inc. currently maintains only one plan (this Plan) for this purpose.
4. There are currently 22 employees of Legal Aid and Defender Association, Inc. participating in the Plan.

As required by Labor Regulations Section 2520.104-23(b)(2), the Plan Administrator will provide Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of ERISA.

If any additional information is required, please let me know.

Very truly yours,

BUTZEL LONG, a professional corporation



Mark W. Jane

MWJ

cc: Deierdre Weir
Rhonda Willis

AA258750.2

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ATTORNEYS AND COUNSELORS

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TO:

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
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200 Constitution Avenue, N.W.
Washington, DC 20210

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