

VINCENT, CHOREY, TAYLOR & FEIL
A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

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January 16, 1996

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED Z 070 536 024

DOL-PWBA
PUBLIC DISCLOSURE
95 JAN 24 PM 2:45

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington D.C. 20210

Re: Reagan & Associates, Inc. Reporting and Disclosure Compliance Statement
Our File No. 3551.01

Dear Sir or Madam:

Pursuant to Section 110 of the Employment Retirement Income Security Act of 1974 and 29 C.F.R. § 2520.104-23, I am enclosing herewith the initial Reporting and Disclosure Compliance Statement for the Reagan & Associates, Inc. Key Employee Deferred Compensation Plan. It is my understanding that this filing constitutes the only reporting requirement mandated by Title I of ERISA with respect to this Plan.

If there are any comments or questions concerning this matter, please contact me at the address set forth above.

Very truly yours,


David A. Flanigan, Jr.

DFJ/bms

Enclosures

cc: Mr. Robert W. Reagan, President (w/enclosures)

REAGAN & ASSOCIATES, INC.

REPORTING AND DISCLOSURE COMPLIANCE STATEMENT

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the regulations thereunder, found in Section 2520.104-23, Reagan & Associates, Inc. (the "Corporation") is filing this Reporting and Disclosure Compliance Statement and, in connection herewith, provides the following information:

EMPLOYER: Reagan & Associates, Inc.
ADDRESS: Seven Piedmont Center
Suite 417
Atlanta, Georgia 30305

EMPLOYER IDENTIFICATION NUMBER: 58-2160974

PLAN NAME: Reagan & Associates, Inc.
Key Employee Deferred Compensation Plan

NUMBER OF PLANS: One


NUMBER OF EMPLOYEES PARTICIPATING IN THE PLAN: Three (Initially)

The Corporation maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Corporation will provide the plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Date of Plan: January 1, 1996

REAGAN & ASSOCIATES, INC.

By: 
Robert W. Reagan, President