

# KING & SPALDING

191 PEACHTREE STREET  
ATLANTA, GEORGIA 30303-1763  
TELEPHONE: 404/572-4600  
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APR 04 1997 10:03

DIRECT DIAL:  
404/572-4926

DIRECT FAX:  
404/572-5147

April 4, 1997

**CERTIFIED MAIL,  
RETURN RECEIPT REQUESTED**  
#P 369 272 691

2520032030088

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

Re: Statement of Alternative Method of Compliance  
with ERISA's Reporting and Disclosure Requirements

Dear Sir or Madam:

Morehouse College on April 3, 1997 reached an agreement with Dr. Wiley A. Perdue on providing deferred compensation benefits to Dr. Perdue. Dr. Perdue was a member of a select group of management or highly compensated employees at Morehouse College. We are transmitting this letter on Morehouse College's behalf to satisfy the alternative method of compliance for pension plans under ERISA Reg. § 2520.104-23 in the event a determination is made that the agreement with Dr. Perdue constitutes a pension plan subject to ERISA. Pursuant to such regulation, Morehouse College is providing the following information:

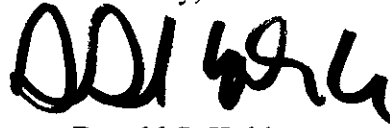
Number of participants:	1
Employer Identification Number:	58-0566205
Address:	830 Westview Drive, S.W. Atlanta, Georgia 30314

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
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If you have any questions regarding foregoing, please call me at (404) 572-4926.

Sincerely,

A handwritten signature in black ink, appearing to read "D. S. Kohla", written in a cursive style.

Donald S. Kohla

DSK/

cc: Reverend Otis Moss, Jr.  
Mr. Lawrence M. Small  
Mr. Freddie L. Johnson  
Mr. David C. Eisenberg