

August 27, 1996

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

DOL-PWBA  
PENSION AND WELFARE BENEFITS ADMINISTRATION  
96 SEP -5 PM 12:15

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Baptist Outreach Services Corp.

Address: P.O. Box 11010  
Montgomery, AL 36111

Employer ID  
Number: 63-0813275

The Employer adopted the following plan, effective May 1, 1996, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<b>Plan</b>	<b>Number of Participants</b>
Capital Accumulation Account Plan	3
Optional Deferral Plan	3

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,

