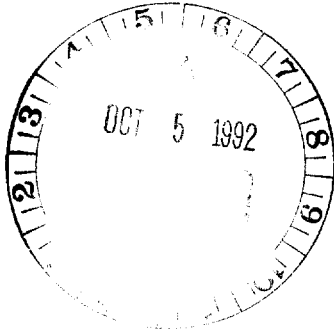


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Overseas Education Association, Inc.

Administrative Office:
1101 Fifteenth Street NW, Suite 1002, Washington, DC 20005
Telephone: 202-822-7850 FAX: 202-822-7867

September 24, 1992

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

Re: Deferred Compensation Plan

To Whom It May Concern:

As prescribed by Labor Regulation Section 2520.104-23, we are writing to advise you that we have established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We maintain one such plan that covers 10 employees at present. Our Federal Identification Number is: 98-0016008.

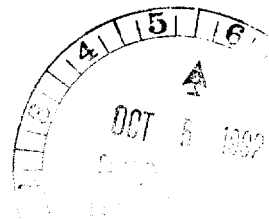
Please let me know if you would like a copy of our plan document or any other information.

Thank you.

Sincerely,

Ronald R. Austin
Executive Director

Enclosure



5722



Overseas Education Association, Inc
1201 Sixteenth Street, NW
Washington, DC 20036

[Handwritten signature]

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Top Hat Exemption
Pension and Welfare Administration
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