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Sent via e-mail

January 29, 1999

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

2520032904642

RE: "Top Hat" Filing Statement

Dear Sir/Madam:

The Maine Education Association (the "MEA") has executed an employment agreement (the "Agreement") with a senior executive officer that provides for the payment of post-termination deferred compensation. This Agreement was executed on December 10, 1998. Pursuant to Department of Labor Regulation 82520.104-23, please be advised of the following information with regard to this arrangement:

(a) Name and Address of Employer:

Maine Education Association
35 Community Drive
Augusta, ME 04330-9487

(b) Employer Identification Number: 01-0114035

(c) The MEA maintains the Agreement exclusively for the purpose of providing deferred compensation to one individual who is a member of a select group of management and is a highly compensated employee.

(d) The MEA maintains one such Agreement that benefits only one employee.

The MEA does not believe that the Agreement constitutes an ERISA "plan" due to the fact that: (1) the Agreement is part of the present compensation arrangement negotiated between the MEA and the executive involved; and (2) the Agreement specifically states that it is not intended to constitute an ERISA plan. Notwithstanding, due to the fact that the executive involved is part of a so-called "top hat" group of highly compensated senior management employees, the MEA is filing this notice to report the possible creation of a so-called "Top Hat Plan" as described in DOL Reg. 82520.104-23.

If you require any other information or documents, please contact me. Thank you.

Sincerely,


Edward F. Feibel

cc: Norman L. Rattey, Esq.