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December 13, 1990

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-S5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210



RE: Maryland State Teachers Association
Employer Identification No.: 52-0607919

Gentlemen:

This is a statement required by DOL Reg. Section 2520.104-23 to be filed with the Secretary of Labor in respect to a nonqualified deferred compensation plan maintained by the above employer. The employer currently maintains a nonqualified salary reduction plan for employees who are members of a select group of management who are highly compensated. The number of participants in the plan is three.

Sincerely,

Michael Butera
Executive Director